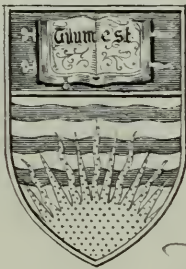


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SPECIAL REPORT

ON THE

CUSTOMS-TARIFF LEGISLATION

OF

THE UNITED STATES;

WITH APPENDIXES.

BY

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CHIEF OF THE BUREAU OF STATISTICS.



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## SPECIAL REPORT.

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TREASURY DEPARTMENT,  
BUREAU OF STATISTICS,  
*August 11, 1871.*

SIR: From the days of Alexander Hamilton to those of the present Secretary of the Treasury, customs-tariff legislation has been a subject of absorbing interest. It has engaged the attention of the greatest minds of the past generation. Clay, Webster, Calhoun, Wright, and Hayne, among the giant intellects of those days, devoted to it their diligent study, as well as their glowing eloquence and their profound logic.

Although the various opinions entertained and expressed upon questions connected with tariff legislation were of an economical rather than of a political character, yet, the parties in favor of protection and of free trade, respectively, were, at one period, except in the Southern States, nearly identical with the then political parties, viz, whigs and democrats. That political partisanship was not of so comparatively mild a type then as it is now, those who are advanced in years may well remember. Nor were the discussions on the tariff at that time mere forensic displays, but were conducted with greater acrimony than political questions of a party character, and with an intensity of feeling compared with which the exciting debates on the same subject at the present day seem but as the amenities of social intercourse. It is not surprising that such excitement should be manifested when the fact is considered that a large portion of the people of the Northern States regarded the success of their manufactures as dependent upon tariff legislation. Capital and labor, the two chief agencies in the production of wealth, relied to a great extent upon such legislation for remunerative employment.

On the other hand, two classes of persons were opposed to all legislation designed to change the industry of the nation into new channels: First, the mercantile class, who feared that such legislation, so far as effective, must diminish the commerce of the nation; and, secondly, those who did not believe that the wealth of a nation could be promoted except by securing the most perfect freedom of labor and exchange; those who believed that the most natural and untrammelled industry must be the most profitable, and that so far as any attempt was made to force the labor of the country from one branch of production to another, it could only be done to the disadvantage of both the capitalist and laborer.

The last decade has been more prolific of tariff legislation than any preceding one, owing to the exigencies of the civil war. The great point aimed at during the period when heavy demands were made upon the Treasury was to secure the largest possible revenue, and, consequently, very heavy duties were imposed, so that when the war closed the tariff was not only regarded by many as oppressively high, but conflicting in its provisions, and injurious in many of its bearings upon the industrial interests of the nation. The efforts to relieve these interests



have been, until recently, directed chiefly to the modification of the internal revenue system, in which a large reduction of taxes has taken place. True, the act of July 14, 1870, effected a considerable reduction and repeal of duties on such raw materials and necessary articles of subsistence as cannot at the present time be produced in this country; but there are many who regard a still further reduction of the tariff as not only desirable, but necessary. These comprise the advocates of "free trade," and those known as "revenue reformers," under which latter designation are included some who differ but little from the free traders, and others who, while contending for a reduction of duties, desire such an apportionment as will afford more or less protection to American industry. There are also many, even among the warmest advocates of the principle of protection, who are not entirely satisfied with the present tariff, and desire a revision. Although they do not consider the average rates too high to afford adequate protection to American industry, yet they allege that in many branches there is not a just proportion between the duties upon raw materials and the finished products and that in numerous instances higher rates are imposed on the former than on the latter, thereby offering a bounty to foreign manufacturers.

The opinion prevails that the sentiments of a large portion of our people will find expression through their representatives, at the ensuing session of Congress, and that vigorous efforts in the direction of a modification of the rates of duty will then be made. Indeed, it is known that the Finance Committee of the Senate will meet in November to consider and report upon the subject.

Regarding it as being within the legitimate province of this Bureau to furnish any statistics of public utility, especially such as may supply the data needed in national legislation, and, aware of the absorbing interest which attaches to a discussion of questions affecting the customs tariff, I have deemed it my duty to anticipate and make provision for the calls for information, which, no doubt, will soon be made.

In the discussion of important questions it is always well to consult the experience of the past. Especially is this the case in arriving at correct conclusions in reference to questions affecting the revenues of the country, and the course of legislation to be pursued in the future.

The history of tariff legislation in other and older countries may be consulted with advantage, but, owing to the widely different conditions and circumstances, it is of far less value than the past records of our own. Densely populated countries, whose history extends back to the Middle Ages, are so dissimilar in character from this sparsely settled and youthful republic, that the lessons they teach are not in all cases applicable to our condition. Refraining, therefore, from entering into an investigation of the experiences of those distant peoples, I propose to briefly consider the

#### HISTORY OF THE CUSTOMS-TARIFF LEGISLATION OF THE UNITED STATES.

On the adoption of the Constitution this country possessed a rich and widely extended territory, but a sparse population and an empty Treasury. The necessity of providing a national revenue was the first consideration with the new Congress. That body met on April 6, 1789, and on the 8th the House of Representatives resolved itself into a Committee of the Whole on the state of the Union, when Mr. Madison, of Virginia, introduced the subject as follows:

I take the liberty, Mr. Chairman, at this early stage of the business, to introduce to

the committee a subject which appears to me to be of the greatest magnitude; a subject, sir, that requires our first attention and our united exertions.

No gentleman here can be unacquainted with the numerous claims upon our justice, nor with the impotency which prevented the late Congress of the United States from carrying into effect the dictates of gratitude and policy.

The Union, by the establishment of a more effective Government, having recovered from the state of imbecility that heretofore prevented a performance of its duty, ought, in its first act, to revive those principles of honor and honesty that have too long lain dormant.

The deficiency in our Treasury has been too notorious to make it necessary for me to animadvert upon that subject. Let us content ourselves with endeavoring to remedy the evil. To do this a national revenue must be obtained; but the system must be such a one that, while it secures the object of revenue, it shall not be oppressive to our constituents. Happy it is for us that such a system is within our power; for I apprehend that both these objects may be obtained from an impost on articles imported into the United States.

In pursuing this measure, I know that two points occur for our consideration. The first respects the general regulation of commerce, which, in my opinion, ought to be as free as the policy of nations will admit. The second relates to revenue alone, and this is the point I mean more particularly to bring into the view of the committee.

Not being at present possessed of sufficient materials for fully elucidating these points, and our situation admitting of no delay, I shall propose such articles of regulation only as are likely to occasion the least difficulty.

The propositions made on this subject by Congress in 1783, having received generally the approbation of the several States of the Union, in some form or other, seem well calculated to become the basis of the temporary system which I wish the committee to adopt. I am well aware that the changes which have taken place in many of the States, and in our public circumstances since that period, will require, in some degree, a deviation from the scale of duties then affixed; nevertheless, for the sake of that expedition which is necessary in order to embrace the spring importations, I shall recommend a *general* adherence to the plan.

This, sir, with the addition of a clause or two on the subject of tonnage, I will now read, and with leave submit it to the committee, hoping it may meet their approbation, as an expedient rendered eligible by the urgent occasion there is for the speedy supplies of the Federal Treasury, and a speedy rescue of our trade from its present anarchy.

Mr. MADISON, in closing offered a resolution, as the opinion of the committee, that specific duties should be levied on spirituous liquors, molasses, wines, teas, sugars, pepper, cocoa, and spices, and an ad valorem duty on all other articles; also a tonnage duty on American vessels in which merchandise was imported, and a higher rate on foreign vessels. After remarks from Messrs. Boudinot, White, and Parker, the committee rose, without fixing the rates, and the House adjourned.

On the following day the House again resolved itself into Committee of the Whole, when the discussion was resumed. Mr. Lawrence spoke of it as a temporary system, and, to simplify it, thought it "proper to lay a duty at a certain rate per cent. on the value of all articles, without attempting the enumeration of any." Mr. Fitzsimons, of Pennsylvania, dissented from this view, it "being his opinion that an enumeration of articles will tend to clear away difficulties; he wished as many to be enumerated as possible," and proposed that specific duties be laid on the following articles: Beer, ale, and porter; beef, pork, butter, candles, cheese, soap, cider, boots, steel, cables, cordage, twine or pack-thread, malt, nails, spikes, tacks or brads, salt, tobacco, snuff, blank-books, writing, printing and wrapping paper, pasteboard, cabinet-ware, buttons, saddles, gloves, hats, millinery, castings of iron, slit or rolled iron, leather, shoes, slippers, and golo-shoes; coach, chariot, or other four wheel carriages; chaise, solo, or other two-wheel carriages; nutmegs, cinnamon, cloves, raisins, figs, currants, and almonds.

Mr. WHITE, of Virginia, advocated the proposition of Mr. Madison, "whose system appears to be simple, its principles such as members were agreed upon; consequently a bill founded thereon would pass the



House in a few days. The operation of the law would commence early, and the Treasury be furnished with money to answer the demands upon it."

Mr. TUCKER, of South Carolina, (the only Representative present south of Virginia,) considered the subject as of very great importance to agriculture, manufactures, and commerce, and wished to attend to the interests of all parts of the Union, adding:

I have no objection, sir, to go so far into the matter as to pass a law to collect an impost ad valorem, while it is understood to be a temporary system; and likewise to lay a duty on such enumerated articles of importation as have been heretofore considered as proper ones by the Congress of 1783. So far, sir, the matter may be plain to us, and we run no hazard of doing anything which may give dissatisfaction to any State in the Union. The duties proposed by the Congress of 1783 were, I believe, five per cent. on the value of all goods imported, and an additional duty on a few enumerated articles. This recommendation of Congress has been so universally received by the several States that I think we run no risk of giving umbrage to any by adopting the plan.

Mr. HARTLEY, of Pennsylvania:

The business before the House is certainly of very great importance and worthy of strict attention. I have observed, sir, from the conversation of the members, that it is in the contemplation of some to enter on this business in a limited and partial manner, as it relates to revenue alone; but, for my own part, I wish to do it on as broad bottom as is at this time practicable. The observations of the gentleman from South Carolina (Mr. Tucker) may have weight in some future stage of the business, for the article of tonnage will not probably be determined for several days, before which time his colleagues may arrive and be consulted in the manner he wishes; but surely no argument, derived from that principle, can operate to discourage the committee from taking such measures as will tend to protect and promote our domestic manufactures.

If we consult the history of the ancient world we shall see that they have thought proper, for a long time past, to give great encouragement to the establishment of manufactures, by laying such partial duties on the importation of foreign goods as to give the home manufactures a considerable advantage in the price when brought to market. It is also well known to this committee that there are many articles that will bear a higher duty than others, which are to remain in the common mass, and be taxed with a certain impost ad valorem. From this view of the subject, I think it both politic and just that the fostering hand of the General Government should extend to all those manufactures which will tend to national utility. I am, therefore, sorry that gentlemen seem to fix their minds to so early a period as 1783; for we very well know our circumstances are much changed since that time; we had then but few manufactures among us, and the vast quantities of goods that flowed in upon us from Europe at the conclusion of the war rendered those few almost useless; since then we have been forced by necessity, and various other causes, to increase our domestic manufactures to such a degree as to be able to furnish some in sufficient quantity to answer the consumption of the whole Union, while others are daily growing into importance. Our stock of materials is, in many instances, equal to the greatest demand, and our artisans sufficient to work them up even for exportation. In these cases, I take it to be the policy of every enlightened nation to give their manufactures that degree of encouragement necessary to perfect them, without oppressing the other parts of the community; and under this encouragement the industry of the manufacturer will be employed to add to the wealth of the nation.

Many of the articles in the list proposed by my worthy colleague will have this tendency, and therefore I wish them to be received and considered by the committee; if sufficient information cannot be obtained as to the circumstances of any particular manufacture, so as to enable the committee to determine a proper degree of encouragement, it may be relinquished, but at present it will, perhaps, be most advisable to receive the whole.

Mr. MADISON:

From what has been suggested by the gentlemen who have spoken on the subject before us, I am led to apprehend that we shall be under the necessity of traveling further into an investigation of principles than what I supposed necessary. It was my view to restrain the first essay on this subject principally to the object of revenue, and make this rather a temporary expedient than anything permanent. I see, however, that there are strong exceptions against deciding immediately on a part of the plan which I had the honor to bring forward, as well as an application to the resources mentioned in the list of articles just proposed by the gentleman from Pennsylvania.



I presume that however much we may be disposed to promote domestic manufactures, we ought to pay some regard to the present policy of obtaining revenue. It may be remarked, also, that by fixing on a temporary expedient for this purpose, we may gain more than we shall lose by suspending the consideration of the other subject until we obtain fuller information of the state of our manufactures. We have at this time the strongest motives for turning our attention to the point I have mentioned; every gentleman sees that the prospect of our harvest from the spring importations is daily vanishing; and if the committee delay levying and collecting an impost until a system of protecting duties shall be perfected, there will be no importations of any consequence on which the law is to operate; because by that time all the spring vessels will have arrived. Therefore, from a pursuit of this policy, we shall suffer a loss equal to the surplus which might be expected from a system of higher duties.

I am sensible that there is great weight in the observation that fell from the honorable gentleman from South Carolina, (Mr. Tucker,) that it will be necessary, on the one hand, to weigh and regard the sentiments of the gentlemen from the different parts of the United States; but, on the other hand, we must limit our consideration on this head, and, notwithstanding all the deference and respect we pay to those sentiments, we must consider the general interest of the Union; for this is as much every gentleman's duty to consider as is the local or State interest, and any system of impost that this committee may adopt must be founded upon the principles of mutual concession.

Gentlemen will be pleased to recollect that those parts of the Union which contribute more under one system than the other are also those parts more thinly planted, and consequently stand most in need of national protection; therefore they will have less reason to complain of unequal burdens.

There is another consideration: The States that are most advanced in population, and ripe for manufactures, ought to have their particular interests attended to in some degree. While these States retained the power of making regulations of trade they had the power to protect and cherish such institutions; by adopting the present Constitution they have thrown this power into other hands; they must have done this with an expectation that those interests would not be neglected here.

I am afraid, sir, on the one hand, that if we go fully into a discussion of the subject, we shall consume more time than prudence would dictate to spare; on the other hand, if we do not develop it, and see the principles on which we mutually act, we shall subject ourselves to great difficulties. I beg leave, therefore, to state the grounds on which my opinion, with respect to the matter under consideration, is founded, namely, whether our present system should be a temporary or a permanent one? In the first place, I own myself the friend to a very free system of commerce, and hold it as a truth that commercial shackles are generally unjust, oppressive, and impolitic. It is also a truth that if industry and labor are left to take their own course they will generally be directed to those objects which are the most productive, and this in a more certain and direct manner than the wisdom of the most enlightened legislature could point out. Nor do I think that the national interest is more promoted by such restrictions than that the interest of individuals would be promoted by legislative interference directing the particular application of its industry. For example, we should find no advantage in saying that every man should be obliged to furnish himself, by his own labor, with those accommodations which depend on the mechanic arts, instead of employing his neighbor, who could do it for him on better terms. It would be of no advantage to the shoemaker to make his own clothes to save the expense of the tailor's bill, nor of the tailor to make his own shoes to save the expense of procuring them from the shoemaker. It would be better policy to suffer each of them to employ his talents in his own way. The case is the same between the exercise of the arts and agriculture—between the city and the country, and between city and town—each capable of making particular articles in abundance to supply the other; thus all are benefited by exchange, and the less this exchange is cramped by government the greater are the proportions of benefit to each. The same argument holds good between nation and nation, and between parts of the same nation.

In my opinion it would be proper also for gentlemen to consider the means of encouraging the great staple of America—I mean agriculture, which I think may justly be styled the staple of the United States, from the spontaneous productions which nature furnishes, and the manifest advantage it has over every other object of emolument in this country. If we compare the cheapness of our land with that of other nations, we see so decided an advantage in that cheapness as to have full confidence of being unrivalled. With respect to the object of manufactures, other countries may and do rival us; but we may be said to have a monopoly in agriculture; the possession of the soil, and the lowness of its price, give us as much a monopoly in this case as any nation or other parts of the world have in the monopoly of any article whatever, but with this advantage to us that it cannot be shared or injured by rivalry.

If my general principle is a good one—that commerce ought to be free, and labor and industry left at large to find its proper object—the only thing which remains will be to discover the exceptions that do not come within the rule I have laid down. I



agree with the gentleman from Pennsylvania that there are exceptions important in themselves, and which claim the particular attention of the committee. Although the freedom of commerce would be advantageous to the world, yet, in some particulars one nation might suffer to benefit others, and this ought to be for the general good of society.

Duties laid on imported articles may have an effect which comes within the idea of national prudence. It may happen that materials for manufactures may grow up without any encouragement for this purpose. It has been the case in some of the States, but in others regulations have been provided, and have succeeded in producing some establishments, which ought not to be allowed to perish, from the alteration which has taken place; it would be cruel to neglect them and divert their industry to other channels, for it is not possible for the hand of man to shift from one employment to another without being injured by the change. There may be some manufactures which, being once formed, can advance toward perfection without any adventitious aid, while others, for want of the fostering hand of government, will be unable to go on at all. Legislative attention will therefore be necessary to collect the proper objects for this purpose, and this will form another exception to my general principle.

The impost laid on trade for the purpose of obtaining revenue may likewise be considered as an exception; so far, therefore, as revenue can be more conveniently and certainly raised by this than any other method, without injury to the community, and its operation will be in due proportion to the consumption, which consumption is generally proportioned to the circumstances of individuals, I think sound policy dictates to use this means; but it will be necessary to confine our attention at this time peculiarly to the object of revenue, because the other subject involves some intricate questions, to unravel which we are not prepared. I have no objection to the committee's accepting the propositions offered by the gentleman from Pennsylvania, because so far as we can enumerate the proper objects, and apply specific duties to them, we conform to the practice prevalent in many of the States, and adopt the most laudable method of collecting revenue—at least preferable to laying a general tax. Whether, therefore, we consult ease and convenience in collection, or pursuing habits already adopted and approved, specific duties, as far as the articles can be properly enumerated, is the most eligible mode of obtaining the end in contemplation. Upon the whole, as I think, some of the propositions may be productive of revenue, and some may protect our domestic manufactures, though the latter subject ought not to be too confusedly blended with the former. I hope the committee will receive them and let them lie over, in order that we may have time to consider how far they are consistent with justice and policy.

The interest which attaches to this subject justifies the space devoted to the foregoing speeches. They were, in fact, the initial arguments in a discussion which, with occasional intermission, has been prominently before the public for eighty-two years. Touching, as it does, the practical pecuniary interests of large classes of our people, and more or less directly those of the entire country, the subject has received a degree of attention in Congress and by the nation at large which no other public question, save one, has elicited. The same, or substantially the same, arguments which were urged *pro* and *con* by the advocates of the great rival policies at the very threshold of our national career, may still be heard upon the floors of the respective houses of Congress whenever any revision of the tariff duties is under consideration. Mr. Hartley and Mr. Madison,\* whose speeches above given were the first delivered in favor of the encouragement of American industry on the one hand and of free commerce on the other, may approximately serve as prototypes of the "protectionists" and "free-traders" of the present day. It is worthy of note that the discussion of this topic opened within seventy hours of the organization of the First Congress, and this fact, together with the frequency and ardor with which it has been renewed during the entire period which has since elapsed, affords strong evidence of the intrinsic importance of the theme.

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\* Although Mr. Madison in this speech seems to accept the principle of free trade, with some exceptions, yet it is not intended to represent his remarks, upon this occasion, as the final expression of his matured opinion. His letter to Mr. Cabell, September 8, 1828; shows that at this period he was decidedly favorable to the development of American industry by means of protective legislation.



On the 11th of April Mr. Smith, of Maryland, presented a petition from the tradesmen, manufacturers, and others of the town of Baltimore, which was referred to the Committee of the Whole on the state of the Union, setting forth :

That since the close of the late war they have observed with serious regret the manufacturing and the trading interest of the country rapidly declining, and the attempts of the State legislatures to remedy the evil failing of their object ; that, in the present melancholy state of our country, the number of poor increasing for want of employment, foreign debts accumulating, houses and lands depreciating in value, and trade and manufactures languishing and expiring, they look up to the supreme legislature of the United States as the guardians of the whole empire, and from their united wisdom and patriotism, and ardent love of their country, expect to derive that aid and assistance which alone can dissipate their just apprehensions and animate them with hopes of success in future by imposing on all foreign articles which can be made in America such duties as will give a just and decided preference to their labors ; discountenancing that trade which tends so materially to injure them and impoverish their country ; measures which, in their consequences, may also contribute to the discharge of the national debt and the due support of Government.

In the subsequent debates in the Committee of the Whole, and afterward in the House, it is interesting to note the views which prevailed in these early days, and the considerations which determined the adoption of particular rates of duty. At an early period of the discussion Mr. Bland, of Virginia, remarked that he saw on the list of articles which it was proposed to tax some which were calculated to give encouragement to home manufactures. This might be in some degree proper ; but it was a well-known fact that the manufacturing arts in America were only in their infancy and far from being able to answer the demands of the country. "Then certainly," said he, "you lay a tax upon the whole community in order to put the money in the pockets of a few whenever you burden the importation with a heavy impost."

In discussing the duty on steel, Mr. Clymer, of Pennsylvania, said that manufacture of this article in America was rather in its infancy ; but as all the materials necessary to make it were the produce of almost every State in the Union, and as the manufacture was already established and attended with considerable success, he deemed it prudent to emancipate our country from the manacles in which she was held by foreign manufacturers. A furnace in Philadelphia, with a very small aid from the legislature of Pennsylvania, made three hundred tons in two years, and now makes at the rate of two hundred and thirty tons annually, and with a little further encouragement would supply enough for the consumption of the Union. Mr. Fitzsimmons answered the objection that this impost would operate as an oppressive tax upon agriculture, by saying that, for his part, he had not an idea of making the duty higher than five shillings per hundred-weight, which would affect the agricultural interest very little, even if it had to be paid upon all that was used. He hoped to prove, however, that sufficient quantities could be made in America for her consumption.

Mr. Tucker, of South Carolina, considered the smallest tax on this article to be a burden on agriculture, which ought to be considered an interest most deserving protection and encouragement. When he considered the state of agriculture in his State and in some other parts of the Union, he was really at a loss to imagine with what propriety any gentleman could propose a measure big with oppression, and tending to burden particular States. He thought an impost of five per cent. as great an encouragement as ought to be granted, and would not oppose that being laid.

Mr. Fitzsimmons called upon gentlemen to get rid of local considerations. Every State might feel itself oppressed by the duties on particular articles, but when the system was completed the burden would be equal on all.

In relation to the proposed duty on cordage, Mr. Madison said he very much doubted the propriety of laying a duty on such articles as entered into ship-building; but if it was necessary to lay a duty on cordage for the purpose of encouraging the manufacture and making us independent of the world as to that article, it was also politic to make us alike independent for the raw material. A great proportion of the land in the western country was peculiarly adapted to the growth of hemp, and it might be cultivated there to advantage if the labors of the husbandman were protected by the Government.

Mr. Hartley said it was well known that America did not furnish hemp in quantities sufficient for its consumption; any restraint, therefore, on the importation of the raw material would strike at the root of the manufacture. A contrary policy was pursued by England in all cases where a raw material was necessarily imported.

Mr. White remarked that what was good policy in England might be the contrary in America. England was a maritime nation, and therefore she gave a bounty on such articles as were necessary to support her maritime importance. America was an agricultural country, and therefore ought to encourage that interest.

Mr. Partridge admitted the propriety of encouraging agriculture, but it ought not to be done at the expense of the ship-builders, especially as the good would not balance the evil. He told the committee that hemp had risen, within three or four years, forty per cent. in Russia, owing, perhaps, to the increased demand which the present northern war occasioned. This naturally operated to encourage the cultivation in America, and perhaps was sufficient without the aid now intended to be given.

Mr. Lawrence said that a high duty on hemp would promote the importation of ready-made cordage, thus annihilating the manufacture of the latter, without any corresponding gain to the husbandman; for by the time that sufficient quantities of hemp could be raised, there would be no person to work it up. If, therefore, gentlemen persisted in laying a duty on hemp, they must reconsider that on cordage, and raise it to such a point that the home manufacture might have a preference over the foreign.

Mr. Moore made some observations on the propriety of encouraging home manufacture. It had already been mentioned as incongruous to blend the subject in the present bill, therefore he would say nothing on that point; but it was undoubtedly the interest of the husbandman to get what he wanted at the cheapest rate. By the encouragement given to manufactures you raise them in price, and destroy a competition which tends to the advantage of agriculture. He thought the manufacturing interest ought not to stand in the way of the other, but as the committee had agreed to give it encouragement, he hoped the other would receive its share of legislative support.

In regard to the proposed duty on nails, spikes, tacks, and brads, Mr. Lee said he did not think we were ripe for such extensive manufactures as some gentlemen seemed desirous of encouraging, but this duty was particularly objectionable, as it was a tax upon the improvement of estates.

Mr. Goodhue informed the gentlemen who were opposed to a duty on nails that great quantities of them were manufactured for exportation in Massachusetts and Pennsylvania, and he believed in some other States, and in a little time enough might be made to supply all North America.

Mr. Ames thought this a useful and accommodating manufacture, which yielded a clear gain of all it sold for, except the cost of the mate-



rial. The labor employed in it was such as, if not thus employed, would in many instances be thrown away. It had become usual for the country people to erect small forges in their chimney-corners, and in the winter evenings, when little other work could be done, great quantities of nails were made even by children. These people took the rod-iron of the merchant and returned him nails, and in consequence of this easy mode of barter the manufacture was prodigiously great. But these advantages were not exclusively in the hands of the people of Massachusetts; the business could be prosecuted in a similar manner by every State, exerting equal industry. He hoped the article would remain in the bill.

In the debate on the duty on salt, Mr. Lawrence said the principal objection made by the opponents of this duty had been that it was an odious one. It had been admitted by a worthy gentleman from Pennsylvania (Mr. Scott) that all taxes were odious. This was certainly true, and nothing but necessity would induce a government to have recourse to them.

At this time the duty on salt was not regarded as protective, but was defended by those who supported it simply as a source of revenue, the burden of which would be very generally distributed among the people.

A proposition was made to impose high rates of duty on distilled spirits, wines, and malt liquors; on rum of Jamaica, proof, 15 cents per gallon. Mr. Lawrence advocated a lower rate, expressing his belief that the imposition of a higher rate would be a strong temptation for smuggling, adding :

I wish to lay as large a sum on this article as good policy may render expedient. It is an article of great consumption, and though it cannot be reckoned a necessary of life, yet it is in such general use that it may be expected to pay a very considerable sum into your treasury.

In reply to Mr. Boudinot, who was "in favor of taxing this article as high as there is probability of collecting the duty," Mr. Lawrence said :

The sum proposed is higher than the duty collected in this State, which is about eight cents. I fear, therefore, that it cannot be collected. If we are to reason and act as moralists on this point, I am certain it is the wish of every member to prevent the use of ardent spirits altogether, for their influence on the morals of the people is of the most pernicious kind. Nor does the mischief terminate here, as I apprehend it is equally destructive to the health. But we are not to deliberate and determine on this subject as moralists, but as politicians, and endeavor to draw from the vices of mankind that revenue which our citizens must, in one form or other, contribute.

Mr. Parker was an advocate for laying the duty on molasses from which rum was distilled. Mr. Lawrence rejoined :

Shall we, Mr. Chairman, tax articles which are necessities of life equally as if they were luxuries? I apprehend not. In some parts of the United States this article is used as a necessary among the poorer classes of citizens, consequently if you tax it high you unequally burden that part of the community who are least able to bear it.

On the question of inserting beer, ale, and porter in the list of dutiable articles, Mr. Fitzsimmons moved a duty of nine cents a gallon, remarking that the small protecting duties laid in Pennsylvania had a great effect toward the establishment of breweries; they no longer imported this article, but, on the contrary, exported considerable quantities, and in two or three years, with the fostering aid of Government, would be able to furnish enough for the whole consumption of the United States.

The House in Committee of the Whole agreed upon a tonnage duty of six cents per ton on American shipping, Mr. Madison remarking that

some such provision was necessary for the support of light-houses, hospitals for disabled seamen, and other establishments incident to commerce. The question then came up as to the amount of tonnage tax to be levied on the shipping of foreign powers in alliance with the United States, or belonging partly to the subjects of such powers and partly to citizens of the United States.

Mr. Goodhue laid it down as a maxim that the tonnage duty ought to bear a certain ratio to the freight. A vessel of two hundred tons carried three or four hundred barrels of flour, the freight on which to the West Indies might be estimated at five shillings; to Europe, at one dollar. At the average rate five per cent. on the freight would be about seventy-two cents per ton. Whether the tonnage duty should be rated at four, five, or six per cent., he left to the committee; but as this motion was confined to nations in alliance with us, he would move sixty cents.

Mr. Boudinot, on the principle last mentioned, proposed thirty cents.

Mr. Goodhue, of Massachusetts, said those who were acquainted with the disadvantages under which our commerce labored would readily see that a duty of sixty cents was not fully equal to the extra duties imposed on American vessels in foreign ports, and consequently not sufficient to establish that preference which we ought to give our own navigation.

Mr. Lawrence said that in different portions of the United States there were produced a variety of articles which we were obliged to export, such as rice, lumber, tobacco, potash, flax-seed, and a great many others. Besides, it was also well known that we had not that quantity of American shipping which was required in the transportation of those articles. It was necessary, therefore, that we should employ foreign vessels or suffer our commodities to perish on our hands. This made it necessary to consider whether the articles thus exported were capable of bearing this additional burden upon the prices they would bring in foreign markets. He thought they were not. He argued, moreover, that although nominally a tax upon foreigners it would revert back upon ourselves, and that it was virtually a tax upon exports, which was expressly forbidden by the Constitution.

Mr. Fitzsimmons estimated the shipping employed in the transportation of American products at about 600,000 tons, of which two-thirds were owned by citizens and one-third by foreigners. He very much doubted whether any restrictions which could be laid upon foreign vessels would produce immediately, or within a very short period, the additional tonnage necessary to supply the whole American trade. We are limited, said he, in this particular by not possessing sufficient capital to do it. Yet, nevertheless, he was firmly of the opinion that good policy required a discrimination between our own and foreign vessels, in order to give the former encouragement. But while our own shipping was gradually growing into strength, it would be impolitic to deprive ourselves of the conveniences which foreign shipping afford by placing the duty too high. He thought thirty cents enough to answer every good purpose.

Mr. Tucker was willing to give every proper encouragement to ship-building, but could not consent that it should bear heavily on certain States, while part of their burden was received as a bounty by the others. He said he meant to move, therefore, for a small duty, although he was sensible that it would be exclusively borne by a few of the southern members of the Union. Whether carried in foreign or American vessels the duty would alike be paid by the shipper, and the freight on American vessels would be raised to a level with the other.

Mr. Sherman held that the policy of laying a high tonnage on foreign vessels, whether in treaty or not in treaty, was a doubtful point. He thought sixty cents too high a rate, and should vote against it.



Mr. Madison advocated the policy of discriminating between those foreign nations in alliance, and those not in alliance with the United States, and was followed by Mr. Lawrence in opposition.

The House in Committee of the Whole finally fixed the amount at thirty cents, and the duty on the vessels of Powers not in alliance with the United States at fifty cents per ton.

On April 21, the committee rose and reported the resolutions agreed to, and on the 23d the House proceeded to their consideration.

In the session of April 25, the duty on Madeira wine was reduced from 33½ to 25 cents, and on all other wines from 20 to 15 cents. The duty on barley and lime was stricken out, and that on shoes reduced from 10 to 7 cents.

On April 27, the duty on cables and cordage was raised from 50 to 75 cents, and that on untarred cordage to 90 cents; that on twine and pack-thread was raised to \$2 per 112 pounds. The argument in favor of increase in the duty on these articles was that the duty laid on hemp would otherwise render it impossible for our manufacturers of cordage to compete with foreign manufacturers, and that the importation of ready-made cordage would be substituted for that of the hemp, which the duty on that article would exclude. A motion was made to reduce the duty on molasses to 5 cents per gallon, instead of 6 cents as fixed in committee. The advocates of a high duty on that article rested their advocacy chiefly on the ground that, being the raw material of New England rum, the tax on it should be proportioned to that on Jamaica rum. It was urged, on the other hand, that it was not sound policy to impose a heavy duty on the raw material of a considerable domestic industry, and that molasses was, moreover, largely consumed as one of the necessities of life. Mr. Thatcher, in defending the interests of the manufacturers of New England rum, in Massachusetts, inquired what would be said by southern gentlemen if a Massachusetts member should propose an impost of \$50 a head on negroes? If the pernicious effects of New England rum had been justly lamented, he would ask what could be urged in defense of negro slavery? Another argument against a heavy duty was, that in diminishing the importation of molasses, it would strike a severe blow at our fisheries, as that commodity was largely received in exchange for the inferior kinds of fish for which a market could only be found in the West Indies. At the close of the debate the motion to strike out 6 cents was negatived.

A debate of several days occurred on the subject of tonnage duties, resulting in leaving the rates the same as those decided upon in committee.

On May 6, the bill "for laying a duty on goods, wares, and merchandises imported into the United States," was read a second time and ordered to be committed to a Committee of the Whole House on the day following. On the 12th, after another long debate in committee, the duty on molasses was reduced to 5 cents per gallon.

On May 13, Mr. Parker, of Virginia, "moved to insert a clause in the bill, imposing a duty on the importation of slaves of \$10 on each person. He was sorry that the Constitution prevented Congress from prohibiting the importation altogether. He thought it a defect in that instrument that it allowed of such a practice; it was contrary to the Revolutionary principles, and ought not to be permitted; but as he could not do all the good desired, he was willing to do what lay in his power. He hoped such a duty as he moved for would prevent, in some degree, this irrational and inhuman traffic." After a long debate, occupying the remainder of the day, the motion was withdrawn.

In the session of May 14, a clause was added, allowing a drawback of 10 per cent. on the duty, payable on all goods imported in American

vessels owned and navigated according to law by citizens of the United States. The committee then reported the bill, with its amendments, which were agreed to by the House, and the following day it was passed to a third reading and recommitted to a Committee of the Whole. A few amendments were adopted, and being reported to the House, were agreed to, after which Mr. Madison moved to amend further by adding to the bill a clause for limiting the time of its continuance. After two days' discussion this amendment was agreed to by the following vote:

*Affirmative*—Messrs. Baldwin, Benson, Bland, Burke, Carroll, Coles, Contee, Fitzsimmons, Floyd, Gale, Gerry, Gilman, Goodhue, Griffin, Grout, Hathorn, Heister, Huntington, Jackson, Lee, Leonard, Livermore, Madison, Moore, Muhlenburg, Page, Parker, Partridge, Van Rensselaer, Seney, Scott, W. Smith, W. Smith of South Carolina, Sturgis, Sylvester, Trumbull, Tucker, Vining, Wadsworth, White, and Wykoop.

*Negative*—Messrs. Ames, Boudinot, Cadwalader, Clymer, Lawrence, Sherman, Sinnickson, and Thatcher.

The limitation clause being thus adopted, it was agreed to fill the blank so as to read the 1st day of June, 1796. The bill was then passed and ordered to be sent to the Senate.

In the Senate the bill was read a first time on May 18th, passed to a second reading on the 21st, and considered on the 28th and 29th of May, and 2d, 4th, 5th, and 9th of June. On June 10th the Senate proceeded to a third reading, and on the 11th, the question being taken on the bill, it was concurred in with sundry amendments, and sent to the House for its concurrence June 12th. On the 15th the House proceeded to the consideration of the amendments which had been proposed by the Senate.

A general concurrence with the Senate in their amendments to the bill was urged by several gentlemen. They observed that much time had already been expended in the discussion of the subject; that further delay would be sacrificing the revenue; that there was danger of our losing the benefit of the fall importations; that the high duties which had been voted by the House were contrary to the opinion of a large minority, having been carried by a very small majority. To the minority was now added the almost unanimous voice of the Senate; therefore, to reject the amendments of the Senate was hazarding the fate of the present bill. The sentiment in favor of low duties was sanctioned by the invariable experience of the commercial world. They were always productive of greater revenue than high duties, as the latter held out a powerful temptation to evade the laws. The public voice, it was contended, was in opposition to high duties; and accounts received from mercantile characters in various parts of the Union confirmed the truth of this observation. That as the operation and success of the laws, in the first instance, must depend upon the general opinion of their eligibility, it was rash to risk the popularity of the Government in a case where no risk was necessary. That the duty on spirits, in particular, was beyond all precedent, and would undoubtedly be evaded, as it was a premium to smuggle.

On the other hand it was said that the duties were, in general, conformable to the sentiments of the people, particularly on distilled spirits; that on bulky articles high duties could be realized with some degree of certainty; that the probable amount of the proposed duties would fall short of the exigencies of the Union; the proposed deduction in some cases would curtail it 50 per cent.; that it yet remained to be ascertained whether high duties, in many cases, could not be collected with as great facility as low, the prompt collection of both being matter of speculation at present; that it was conceded, on all hands, that a revenue must be obtained, or the country be ruined. Direct taxes could not be thought of; and even the excise would be unpopular. That the opinion of respectable commercial characters was in favor of the proposed duties, particularly the duty on spirits, which, agreeably to their ideas, could be easily collected, even if it had been set at a higher rate.

On June 23d the House took up for consideration the Senate amendments to the impost bill which the House, on the 16th instant, had refused to concur in, and which a message from the Senate now informed them they would not recede from.

On the 24th the House resumed the consideration of the message from the Senate, touching their amendments to the impost bill.



After going through the same, and agreeing to three amendments, and rejecting six, it was *Ordered*, That a committee of conference be desired with the Senate upon the subject-matter of the amendments disagreed to.

The committee reported, on the 27th, that the conference had agreed to pass the bill as amended by the Senate with some additional amendments, viz, the duty on distilled spirits of Jamaica proof, to be reduced from 15 cents to 10 cents per gallon. The duty on all other spirits to be reduced from 12 to 8 cents per gallon. The duty on beer, ale, porter, or cider, imported in casks, from 8 to 5 cents per gallon. The duty on beer imported in bottles from 25 to 20 cents per gallon. The duty on coal from 3 to 2 cents per bushel.

In the proceedings of the Senate June 29, the following record occurs:

The bill for laying a duty on goods, wares, and merchandises imported into the United States was carried to the House of Representatives, with the amendments as agreed to.

No further record is found in the proceedings of either House in reference to this bill, which, by the approval of the President, July 4, became a law, and has since been known as—

#### THE TARIFF ACT OF JULY 4, 1789.

The following is the preamble:

Whereas it is necessary for the support of the Government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid, &c.

The rates of duty imposed by this act were as follows:

#### SPECIFIC RATES.

Ale, beer, and porter, 5 cents per gallon, and 20 cents per dozen in bottles; boots, 50 cents per pair; tallow candles, 2 cents; wax and sperm, 6 cents per pound; playing-cards, 10 cents per pack; wool and cotton cards, 50 cents per dozen; cheese, 4 cents per pound; cider, 20 cents per dozen bottles; coal, 2 cents per bushel; cocoa, 1 cent per pound; coffee,  $2\frac{1}{2}$  cents per pound; cordage, tarred, 75 cents, and untarred, 90 cents per hundred-weight; fish, dried or smoked, 50 cents per quintal, pickled, 75 cents per barrel; hemp, 60 cents per hundred-weight; indigo, 16 cents per pound; iron chains and cables, 75 cents per hundred-weight; malt, 10 cents per bushel; molasses,  $2\frac{1}{2}$  cents per pound; nails and spikes, 1 cent per pound; salt, 6 cents per bushel; shoes or slippers of silk, 10 cents; and leather golo-shoes, 7 cents per pair; soap, 2 cents per pound; spirits, Jamaica, 10 cents per gallon, and all others 8 cents; steel, 56 cents per hundred-weight; sugar, brown, 1 cent, and refined, 3 cents per pound; tea, Bohea, 6 cents, gunpowder and Souchong, 10 cents, Hyson, 20 cents, other green, 12 cents per pound; tobacco, manufactured, 6 cents per pound; snuff, 10 cents per pound; twine, \$2 per hundred-weight; wine, Madeira, 18 cents, and other wine, 10 cents per gallon.

#### AD VALOREM RATES.

At 15 per cent.: carriages and parts thereof.

At 10 per cent.: buckles, shoe and knee; China ware; glass ware; gold and silver leaf; gold lace and tassels; gunpowder; paints in oil; stone-ware.

At  $7\frac{1}{2}$  per cent.: anchors; blank-books; brushes; buttons; cabinet-ware; canes and whips; clothing, ready-made; gloves of leather; gold

and silver plated ware; hats; iron, rolled or hammered, and castings; jewelry; leather, and manufactures of, millinery; mittens of wool; paper and paper-hangings; pewter manufactures; saddlery; and tin manufactures.

At 5 per cent.: all articles not above enumerated.

#### THE TARIFF ACT OF AUGUST 10, 1790.

Under the act to establish the Treasury Department, approved September 2, 1789, Alexander Hamilton was appointed Secretary of the Treasury. His first report on the finances, communicated to the House of Representatives January 14, 1790, was devoted in part to a consideration of the means of providing the necessary funds for the payment of the annual interest on the public debt,\* and \$600,000 for the current expenditures of the Government, amounting in all to \$2,839,163. The Secretary wrote:

This sum may be obtained from the present duties on imports and tonnage, with the additions which, without any possible disadvantage, either to trade or agriculture, may be made on wines, spirits, (including those distilled within the United States,) teas, and coffee.

The Secretary conceives that it will be sound policy to carry the duties, upon articles of this kind, as high as will be consistent with the practicability of a safe collection. This will lessen the necessity, both of having recourse to direct taxation and of accumulating duties, where they would be more inconvenient to trade, and upon objects which are more to be regarded as necessities of life.

That the articles which have been enumerated will, better than most others, bear high duties, can hardly be questioned. They are all of them in reality luxuries; the greatest part of them foreign luxuries; some of them, in the excess in which they are used, pernicious luxuries. And there is, perhaps, none of them which is not consumed in so great abundance as may justly denominate it a source of national extravagance and impoverishment. The consumption of ardent spirits, particularly, no doubt very much on account of their cheapness, is carried to an extreme which is truly to be regretted, as well in regard to the health and morals, as to the economy of the community.

Should the increase of duties tend to a decrease of the consumption of those articles, the effect would be, in every respect, desirable. The saving which it would occasion would leave individuals more at their ease, and promote a favorable balance of trade. As far as this decrease might be applicable to distilled spirits, it would encourage the substitution of cider and malt liquors, benefit agriculture, and open a new and productive source of revenue.

It is not, however, probable that this decrease would be in a degree which would frustrate the expected benefit of the revenue from raising the duties. Experience has shown that luxuries of every kind lay the strongest hold on the attachments of mankind, which, especially when confirmed by habit, are not easily alienated from them.

The Secretary accordingly proposed that the duties heretofore laid upon wines, distilled spirits, teas, and coffee, should, after the last day of May next, cease, and that instead of them the following duties be laid: On Madeira wine, 30 cents per gallon; on sherry, 25 cents; other wine, 20 cents; distilled spirits, from 20 to 40 cents per gallon, according to strength; on Hyson tea, 40 cents per pound; other green, 24 cents; Bohea, 12 cents; Souchong and other black teas, 20 cents; coffee, 5 cents.

* Foreign debt of the United States, with arrears of interest.....	\$11,710,378 00
Domestic debt, with arrears of interest computed to the end of the year 1790.....	42,414,086 00
	<hr/> 54,124,464 00 <hr/>
The annual interest of the foreign debt has been stated at.....	542,600 00
And on the domestic debt, at four per cent.....	1,896,563 00
	<hr/> \$2,239,163 00 <hr/>



In the House of Representatives July 19, 1790, the engrossed bill further to provide for the payment of the debts of the United States was read the third time and the blanks filled up. The time for the commencement of the act was fixed at the first day of January, 1791. The bill passed by the following vote:

Yeas—Messrs. Ashe, Baldwin, Bloodworth, Brown, Burke, Cadwalader, Carroll, Clymer, Coles, Contee, Fitzsimmons, Floyd, Gilman, Hartley, Heister, Huntington, Jackson, Livermore, Lawrence, Madison, Matthews, Moore, Muhlenberg, Page, Parker, Rensselaer, Scott, Seney, Sevier, Sherman, Sylvester, Sinnickson, Steele, Sturgis, Sumter, Vining, White, Williamson, Wynkoop—39.

Nays—Messrs. Ames, Benson, Foster, Gale, Gerry, Goodhue, Grout, Sedgwick, Smith, (of Maryland,) Smith, (of South Carolina,) Thatcher, Trumbull, Wadsworth—13. \*

The following is an analysis of the foregoing vote by States:

		For.	Against.			For.	Against.
New Hampshire.....	2	1	Virginia.....	7	—		
Massachusetts.....	—	6	North Carolina.....	5	—		
Connecticut.....	3	2	South Carolina.....	2	1		
New York.....	4	1	Georgia.....	3	—		
New Jersey.....	2	—					
Pennsylvania.....	7	—	Total.....	39	13		
Delaware.....	1	—					
Maryland.....	3	2					

It will be observed that twelve States voted on the adoption of the law. All the Representatives from Pennsylvania, New Jersey, Delaware, and the Southern States (except one from South Carolina) voted in its favor. The chief opposition came from Massachusetts, whose whole delegation present voted against its adoption.

In this act the rates proposed by Mr. Hamilton, and previously given, on wines, Hyson and other teas, were adopted; those on distilled spirits were fixed at lower rates, and the following changes made from the act of 1789: Bricks, capers, clocks, cloves, colors, comfits, fruits, ginger, lampblack, lemons, marble, mortars, mustard, parchment, pewter dishes, pickles, pictures, slates, spices, tiles, and watches, from 5 to 10 per cent.; blank-books, jewelry, and plated-ware, from  $7\frac{1}{2}$  to 10 per cent.; china-ware, from 10 to  $12\frac{1}{2}$  per cent.; sugar, brown, from 1 to  $1\frac{1}{2}$  cents; loaf, from 3 to 5 cents; other sugars, from  $1\frac{1}{2}$  to  $2\frac{1}{2}$  cents per pound; cordage, tarred, from 75 cents to \$1, and untarred, from 90 cents to \$1 50 per hundred-weight. Hemp, unmanufactured, was reduced from 60 to 54 cents per hundred-weight.

The average increase of duties under this act was about  $2\frac{1}{2}$  per cent.

#### IMPORTS FOR THE YEAR ENDING SEPTEMBER 30, 1790.

On the 18th of November, 1790, the Secretary of the Treasury sent to the Senate a general statement of goods, wares, and merchandise, imported into the United States during the preceding fiscal year.

From this statement it appears that the value of goods subject to ad valorem duties were as follows:

\* There is a discrepancy between authorities in regard to the vote on the passage of this act. In the Annals of Congress, from which the above names are extracted, the figures are given as 40 in favor and 15 against, while a count of names only shows 39 in favor and 13 against. Other authorities, however, give the figures at 40 for and 15 against, and also furnish an analysis of the votes by States, showing how these figures were made up.



At 5 per cent., \$13,778,510, of which \$12,339,936 came from Great Britain and the British Possessions; at  $7\frac{1}{2}$  per cent., \$960,138, British, \$914,062; at 10 per cent., \$644,326, British, \$539,200; and at 15 per cent., \$5,429, British, \$3,970.

#### THE TARIFF ACT OF MARCH 3, 1791,

repealed the former duty on distilled spirits, which was 10 cents per gallon on Jamaica proof, and substituted the rates proposed by Mr. Hamilton, viz: Over 10 per cent. below proof, 20 cents; from 5 to 10 per cent. below proof, 21 cents; proof, and not more than 5 per cent. above, 22 cents; not exceeding 20 per cent. above, 25 cents; over 20 and not over 40 per cent. above, 30 cents; and over 40 per cent. above proof, 40 cents.

This act passed the House January 27 by a majority of 14—yeas 35, nays 21, as follows:

YEAS—Messrs. Ames, Benson, Boudinot, Bourne, Cadwalader, Carroll, Clymer, Fitzsimmons, Floyd, Foster, Gerry, Gilman, Goodhue, Griffin, Grout, Huntington, Lawrence, Lee, Leonard, Livermore, Madison, Partridge, Schureman, Sedgwick, Sherman, Sylvester, Sinnickson, Smith of South Carolina, Sturgis, Thatcher, Trumbull, Vining, Wadsworth, White, and Wynkoop—35.

NAYS—Messrs. Ashe, Baldwin, Bloodworth, Brown, Burke, Giles, Hartley, Hathorn, Heister, Jackson, Matthews, Moore, Muhlenberg, Parker, Van Rensselaer, Seney, Smith of Maryland, Steele, Stone, Tucker, and Williamson—21.

The opposition to the bill came from the following States: New York, 2; Pennsylvania, 3; Maryland, 3; Virginia, 4; North Carolina, 4; South Carolina, 2; and Georgia, 3—21. The only votes from the Southern States for the bill were 4 from Virginia and 1 from South Carolina.

#### REPORT OF SECRETARY HAMILTON ON MANUFACTURES.

This celebrated report was communicated to the House of Representatives December 5, 1791. The policy of encouraging domestic industry, which had previously been urged in the discussions in the House, and emphasized by the adoption, in the preamble to the act of 1789, of the words "necessary for the encouragement and protection of manufactures," was more explicitly put forward by Mr. Hamilton in his claim that the Federal Government had power to encourage learning, manufactures, agriculture, and commerce, under authority to levy imposts for the "general welfare."

In the following paragraph, with which his report opens, he thus distinctly announces the protective principle:

The expediency of encouraging manufactures in the United States, which was, not long since, deemed very questionable, appears at this time to be pretty generally admitted. The embarrassments which have obstructed the progress of our external trade have led to serious reflections on the necessity of enlarging the sphere of our domestic commerce. The restrictive regulations which, in foreign markets, abridge the vent of the increasing surplus of our agricultural produce, serve to beget an earnest desire that a more extensive demand for that surplus may be created at home, and the complete success which has rewarded manufacturing enterprise in some valuable branches, conspiring with the promising symptoms which attend some less mature essays in others, justify a hope that the obstacles to the growth of this species of industry are less formidable than they were apprehended to be; and that it is not difficult to find, in its further extension, a full indemnification for any external disadvantages which are or may be experienced, as well as an occasion of resources favorable to national independence and safety.

The following enumeration of the most considerable manufactures at that early period, made in a subsequent part of the report, is not without interest :

*Of skins.*—Tanned and tawed leather, dressed skins, shoes, boots, and slippers; harness and saddlery of all kinds; portmanteaus and trunks; leather breeches, gloves, muffs, and tippets; parchment and glue.

*Of iron.*—Bar and sheet iron, steel nail-rods and nails; implements of husbandry, stoves, pots, and other household utensils; the steel and iron work of carriages and for ship-building, anchors, scale beams and weights, and various tools of artificers; arms of different kinds; though the manufacture of these last has of late diminished for want of demand.

*Of wood.*—Ships; cabinet wares and turnery; wool and cotton cards, and other machinery for manufactures and husbandry; mathematical instruments; coopers' wares of every kind.

*Of flax and hemp.*—Cables, sail-cloth, cordage, twine, and pack-thread.

Bricks and coarse tiles, and potters' wares; ardent spirits and malt liquors; writing and printing paper, sheathing and wrapping paper, pasteboard, fullers' or press papers, paper hangings; hats of fur and wool and mixtures of both; women's stuff and silk shoes; refined sugars; oils of animals and seeds, soap, spermaceti and tallow candles; copper and brass wires, particularly utensils for distillers, sugar refiners, and brewers; audirons and other articles for household use; philosophical apparatus; tin wares for most purposes of ordinary use; carriages of all kinds; snuff, chewing and smoking tobacco; starch and hair-powder; lamp-black and other painters' colors; gunpowder.

Besides manufactories of these articles, which are carried on as regular trades, and have attained to a considerable degree of maturity, there is a vast scene of household manufacturing, which contributes more largely to the supply of the community than could be imagined, without having made it an object of particular inquiry. Great quantities of coarse cloths, coatings, serges, and flannels; linsey-woolseys; hosiery of wool, cotton, and thread, coarse fustians, jeans, and muslins; checked and striped cotton and linen goods; bed-ticks, coverlets and counterpanes; tow linens, coarse shirtings, sheetings, toweling, and table-linen; and various mixtures of wool and cotton and of cotton and flax are made in the household way, and, in many instances, to an extent not only sufficient for the supply of the families in which they are made, but for sale; and even, in some cases, for exportation.

Mr. Hamilton urges protection as a means of encouraging emigration from foreign countries. He says:

Men reluctantly quit one source of occupation and livelihood for another, unless invited to it by very apparent and approximate advantages.

Hence he argues the necessity of so protecting manufactures, that men engaged therein may see an opportunity of improving their condition by coming here, which they would hardly be likely to do if the only occupation open to them was one to which they had never been accustomed, as, for instance, agriculture.

He urges it, further, as a means of developing a diversified industry, and thereby affording greater scope for the diversity of talents and dispositions which discriminate men from each other:

When all the different kinds of industry obtain in a community, each individual can find his proper element, and can call into activity the whole vigor of his nature.

The creating, in some instances, a new and securing in all a more certain and steady demand for the surplus produce of the soil, &c., is a point on which he lays considerable stress, arguing that in this way agriculture itself would be benefited by the encouragement of manufactures. "It is evident," says he, "that the exertions of the husbandman will be steady or fluctuating, vigorous or feeble, in proportion to the steadiness or fluctuation, adequateness or inadequateness of the markets on which he must depend for the vent of the surplus which may be produced by his labor." And again, "The idea of an extensive domestic market for the surplus produce of the soil is of the first consequence."

These and other arguments, many of which have remained as the standard exposition of protectionist doctrine, are developed at considerable length, and many objections to a protective policy anticipated and answered.



Mr. Hamilton then proceeds to consider in detail the various methods by which manufactures might be encouraged, and the objects on which a protective tariff should be imposed. The prohibition of rival articles, or duties equivalent to prohibition, is a method "only fit to be employed when a manufacture has made such progress and is in so many hands as to insure a due competition and an adequate supply on reasonable terms." The prohibition of the exportation of the materials of manufactures is mentioned as a method which, if resorted to at all, should certainly "be adopted with great circumspection, and only in very plain cases." Pecuniary bounties, premiums, the exemption of the materials of manufactures from duty, the allowance of drawbacks on such materials, the encouragement of inventions, judicious regulations for the inspection of manufactured commodities, and the facilitation of pecuniary remittances and of the transportation of commodities, are each in turn considered as among the means whereby home industry may be encouraged. The different manufactures, in connection with the raw materials of which they are composed, are then severally reviewed, the article of iron receiving the first place in order and in rank; copper, lead, fossil coal, wood, skins, grain, flax, and hemp, cotton, wool, silk, glass, gunpowder, paper and printed books, are each taken up in order, and the rate of duty deemed advisable upon each article manufactured therefrom, recommended.

The great length of this able state paper precludes its insertion here, while any brief synopsis would fail to do it justice.

#### PROTECTION OF THE FRONTIERS—ACT OF MAY 2, 1792.

In March, 1792, Mr. Hamilton again asked for two and one-half per cent. more duties, "for the protection of the frontiers and other purposes," remarking—

The addition of two and one-half per cent. to the duty on the manufacture of articles now rated at five per cent. will constitute an important, though not an excessive augmentation. Nevertheless, it is proposed that it shall be only temporary; and there is reasonable ground for expectation that the cause for having recourse to it will not be of long continuance.

#### DUTY ON HEMP AND COTTON.

In the House of Representatives, April 11, 1792, a bill for raising a further sum of money for the protection of the frontiers was reported from a committee, read twice, and committed; and on the 19th the House proceeded to consider the amendments reported by the Committee of the Whole.

A motion being made to enhance the duty on imported hemp and cordage, and to strike out imported cotton from articles exempted from duty,

Mr. Bourne hoped this increase would not be agreed to. The navigation of the United States would suffer by it, as the supply furnished by the cultivation of that article was not competent to the demand.

Mr. White said that, on the principle of uniformity, he thought this duty ought to be raised; but when it is considered that many of the duties are designed to encourage the manufactures of the United States, equal attention should be paid to the agricultural interest, an interest as important, at least, as any other.

Mr. Williamson supported the amendment. He said the independence of the United States, in respect to its navigation, was so important an object that he conceived everything ought to be done to effect it.

Among others, proper encouragement should be given to the raising of hemp, especially when it is considered that we have a greater proportion of land than any other country; that experiments have proved that it can be raised to advantage; that it will, if duly encouraged, conduce to rooting out the cultivation of tobacco, which impoverishes the soil and is a mere article of luxury.

Mr. Parker supported the amendment. He enlarged on the good policy of affording this encouragement. If the gentleman who moves to disagree to the amendment had proposed to reduce the duty on canvas, he thought it would be more consistent, and in this case he should be willing to relinquish this enhanced duty on hemp.

Mr. Goodhue said he should agree to the enhanced duty.

Mr. Lawrence opposed it, principally on account of its being a tax on a raw material, and a very essential one, too, to the navigation and commerce of the United States.

After some remarks from Mr. Madison in favor of the enhanced duty, the amendment was agreed to.

Foreign cotton being inserted among the articles to be exempted from duty,

Mr. Macon moved that it should be struck out. He thought it best that the duty should be continued. Great quantities were raised in the Southern States, for which they could not find a market.

Mr. Ames opposed the motion. He said there were manufactures carried on in the United States which required foreign cotton. Some things could not be manufactured without cotton of a particular staple. He further remarked that the encouragement to the raising of cotton depends on the manufactures formed from it. Hence he inferred that this very encouragement is suspended on a due attention to the manufactures.

Mr. Steele stated sundry particulars to show that the cotton raised in the Southern States was adapted to every species of manufactures; and depending on encouragement from Government, the farmers of North Carolina had gone largely into the cultivation of that article. It is well known that the situation of the three Southern States is favorable to the raising of hemp and cotton; and, on the principles of reciprocity, he thought it but just and equal to extend encouragement to the agricultural interests of those States.

Mr. Baldwin observed that he could have wished the gentleman had mentioned the particular species of cotton which was so necessary in the manufactures that could not be procured from the Southern States. He said that there were two sorts of cotton raised there, one of a short, the other of a long staple; and, under due encouragement, they would, in a few years, raise every description of that article.

Mr. Fitzsimmons, Mr. Murray, and Mr. Kittera supported the motion for striking out the article.

Mr. Page, of Virginia, in favor of the duty, observed that the gentleman (Mr. Ames) who had expressed his fears that American cotton would not suit the manufacturers might lay aside his fears, for he knew from experience the contrary. That even if what had been said of the cotton of the United States were true, he knew that there was reason to believe that the cotton of the West and East Indies would grow even in Virginia; that both had been lately introduced into that State. Such fears, he said, might, upon examination, perhaps, be traced to the same origin with some formerly introduced into Virginia—that the sheep of America were only useful as food, their wool being unfit for the woollen manufacture. He added, he well remembered it was with difficulty



some people were convinced that the salt water of America would yield *salt*. For his part, he should as easily be persuaded that the fish of the United States were unfit for food, and as incapable of being cured so as to be merchantable, as that the cotton of America was unfit for the cotton manufactories. He therefore advised the worthy member to be upon his guard against such insinuations. He had no idea that any member of either House could wish to injure the interests of any of the States, but he was authorized to suppose that as the manufacturers in general were foreigners, they had their prepossessions and prejudices, which might give rise to the opinions entertained by some gentlemen respecting the unfitness of our cotton for manufacture; but he averred that, whatever gave rise to them, they were ill-founded, as he had often seen and worn, in the late war, cotton cloth and stockings as good and fine as ever had been imported. "As to encouraging manufactures, however," said he, "I have ever thought it foreign to the business of Congress, and if not so, a mere taking from one hand and giving to another." As to the fears of the member from Pennsylvania (Mr. Kittera) that the culture of cotton may injure the farmer, Mr. Page said he could assure him that he had found cotton a good preparative for wheat, and that lands where he lived, which had been worn out with tobacco, yielded excellent cotton, and left the ground in fine order for wheat, and that cotton, if properly encouraged, would be a good substitute for tobacco.

In the debate on the engrossed bill, April 21, Mr. Page said—

If the bill were what its title says it is, I should be the last man in the House to vote against it. He affirmed that it was not a bill for the protection of the frontiers, but for the encouragement of certain kinds of manufactures, and of the fisheries, and for increasing the sinking-fund; that it was a compromise for the assumption of the State debts, and as an encouragement of the manufacturers and the fisheries; that he could neither approve of such a compromise nor vote for such a bill.

Mr. MURRAY was in favor of the bill. A great and unexpected calamity had called on the country for money for the support of a necessary and increased army. \* \* \* In this bill the raw materials of the more southern States are protected, and made to serve the purposes of industry and manufacture in the more northern States. Manufacturers would indeed be a favored class of the community if the same protecting duties which secured to them the chances of trade, did not at the same time secure to the agricultural interests a sure market for the raw materials of which the manufacture is composed. \* \* \* In the instances of hemp and cotton, to which the more southern States are best adapted, we see such a preference given that the duties on these articles of foreign growth almost amount to exclusion. Thus the cotton and the hemp of the South will be carried to supply the manufacturers of the North, agriculture be gradually invited and drawn into activity and internal supply, and the bands of the Union drawn amicably tighter by a mutual and habitual dependence of each and all the States in the wants and productions of each other. The iron and steel of the Middle States were likewise protected, and as far, perhaps, as our experience permitted experiment, the domestic resources of the country were nursed and guarded. While the raw materials of the growth of the country have thus a preference, manufacture and agriculture will go hand in hand; and political Union, thus enlivened by commercial barter, as it is the only medium through which their mutual prosperities are produced and harmonized, will prove by experience the blessing which all have hoped for.

The question on passing the bill was then taken, and it was resolved in the affirmative—yeas 37, nays 20, as follows:

YEAS—Ames, Barnwell, Benson, Boudinot, S. Bourne, Benjamin Bourne, Brown, Clark, Findley, Fitzsimmons, Gerry, Gilman, Goodhue, Gordon, Hartley, Hillhouse, Huger, Key, Kitchell, Kittera, Lawrence, Learned, Livermore, Moore, Muhlenberg, Murray, Niles, William Smith, Steele, Sterrett, Sturges, Sylvester, Thatcher, Vining, Wadsworth, Artemas Ward, White.

NAYS—Ashe, Baldwin, Giles, Grove, Macon, Madison, Mercer, Page, Parker, Schoonmaker, Seney, Sheridine, Jeremiah Smith, Israel Smith, Sumter, Tredwell, Tucker, Venable, Williamson, Willis.



An analysis of the foregoing vote shows that out of the twenty who voted against the bill, 13 were from the Southern States, viz: from Virginia 5, North Carolina 4, South Carolina 2, Georgia 2; of the remainder 3 were from Maryland, 2 from New York, and 1 each from New Hampshire and Vermont. All the members from the following States voted in the affirmative: Massachusetts, Connecticut, Rhode Island, New Jersey, Pennsylvania, and Delaware; as did also 2 from New Hampshire, 1 from Vermont, 4 from New York, 3 from Maryland, 3 from Virginia, 1 from North Carolina, and 3 from South Carolina.

Amendments to this bill were made by the Senate and afterward modified by the House, which modifications were concurred in by the Senate. The bill finally passed April 28, and was approved May 2, 1792.

The average rate under this law, as appears from subsequent importations, was equivalent to an ad valorem duty of  $13\frac{1}{2}$  percent.; showing an increase of about  $2\frac{1}{2}$  per cent. over the previous act, and of 5 per cent. above that of 1789.

[For full details of the rates of duty under the above and all other tariff acts, reference is made to the "comparative statement of the rates of duties and imposts," appended to this report.]

#### TARIFF ACTS OF JUNE, 1794.

On the 16th of May, 1794, the House resolved itself into a Committee of the Whole House on the bill laying additional duties on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels. The additional duty of three cents per bushel on salt was objected to by Mr. Findley as oppressive to his constituents.

Mr. Ames was convinced that this was, beyond all comparison, more cheap, more certain, and more equal in the collection than a land-tax. He would rather tax salt, at even half a dollar per bushel, than agree to a land-tax.

Mr. Clark would be very glad to hear the gentleman from Pennsylvania (Mr. Findley) specify upon what subject he was willing to pay a tax. It was beyond the comprehension of Mr. C. for what sort of a tax the gentleman was prepared to vote, or, indeed, what sort of taxes the western settlers of Pennsylvania pay. We lay a duty on sugar. They make sugar for themselves. We lay a tax on tobacco. They are to manufacture for themselves. We lay an excise on distilleries. They refuse to pay this tax, and in fact they do not pay it. We tax wines; but we are told that these people are poor. They cannot, therefore, afford to drink wine, on which the duty is very heavy, for that duty is paid only by the rich. We tax the importation of foreign fineries, such as silk, but silk also is not the dress of poor people, so that here again the constituents of the gentleman get off. We are going to tax the importation of foreign coals, but they have plenty of their own, and so far from paying a tax on them, are cutting a canal to bring them down to Philadelphia; which will drive out the importation of foreign coals, and so destroy the tax altogether. Under these circumstances, Mr. Clark was solicitous to learn what taxes the back settlers paid, for, as far as he could understand, they paid none; and their Representative would do well to inform the House on what they were willing to pay a tax. Was Government to be burdened with them, and derive no compensation? Was it a sufficient reason for exempting a district from public burdens to say the people are poor? Are taxes to be paid exclusively by the rich?

Mr. Rutherford objected to this duty on salt. It was often to be carried from one hundred to three hundred and fifty miles inland, and in fact it frequently costs twenty shillings per bushel. No tax could be so universally unpopular as this would be.

Mr. Findley replied to Mr. Clark. As to sugar, though some of his neighbors made theirs, Mr. Findley bought his own in Philadelphia. As to silks and other female fineries, his constituents did just like other people. They spent, in that way, as much as they could possibly afford, and had among them ladies very well dressed. As to other matters, his constituents purchased their manufactures in Philadelphia, and paid for them, as other people did. Salt, he said, was known to be necessary for cattle in the back country. He was strongly against the tax.

On a division it was rejected: Ayes, 32; nays, 47.

On the subject of an additional duty on imported coal, Mr. Giles said that the rise was very moderate—from  $4\frac{1}{2}$  to 6 cents per ton. A Boston company was about to embark in this business, but waited to see the steps taken by Congress. There was as much coal in Virginia as would serve all America, and Europe besides.

Mr. Wadsworth would have the additional duty restricted to all coal imported in foreign vessels.

Mr. Heister wanted to know whether the price of coal had not been already doubled within these few years. He was informed that coal imported had of late risen from \$6 per ton to \$12 50.

Mr. Fitzsimmons said that a few years would put an end to importation altogether. He defended the tax. He saw no danger to any of the manufactures in America, that make use of foreign coal, arising from this tax. Nothing but capital was wanting to make America supply herself. The amendment was lost.

An amendment to add 6 cents additional per ton on American tonnage was negatived.

The act approved June 5, 1794, imposed the following additional duties: On tobacco, 4 cents per pound; snuff, 12 cents per pound; refined sugar, 4 cents per pound.

In a subsequent debate on the reduction of the public debt, a motion was made to repeal the tax on snuff and loaf-sugar.

Mr. Fisher Ames, in the course of extended remarks, desired to know:

For whom was the experiment intended, for the public, or for the sugar-refiners and snuff-makers, and was it to prove that they like or do not like the tax? Did any one who saw their committee expect they would in two years prefer the tax to no tax? Or was the experiment intended for other reasons? If the money was not likely to be wanted at all, it would be one good cause for dropping the taxes; or if the mode of levying the tax was new and uncertain, it would be proper to limit the act in order to produce a revision and improvement of it in that respect. Was the limitation tacked to the bills to see whether they were proper objects of taxation? And was it really doubtful whether snuff and loaf-sugar were proper to be taxed? What could be more proper? Is it possible to think of taking the tax from the snuff-box and the tea-pot to put it on the plow? Another allegation is, that the consumption of the articles is diminished in consequence of the duty. One of the snuff manufacturers assured me they were not so weak as to imagine the consumers would not repay them. Will the consumers of loaf-sugar be terrified by the exorbitant duty of 2 cents to do violence to their habits, and deny themselves loaf-sugar? Will they treat their friends with brown sugar? Of all tyrants fashion is the most inexorable. I tell the gentlemen who dread the brown-sugar reform, it is not possible. It is not creditable to substitute brown sugar in place of loaf, in consequence of the price, any more than for the same gentlemen to wear frocks and trowsers and leathern aprons on account of the impost on superfine cloth.

#### THE TARIFF ACT OF JANUARY 29, 1795,

imposed a duty of 10 per cent. ad valorem upon printing-types, and 20 per cent. upon girandoles; and in place of the then existing duties



on clayed sugars, on white clayed or white powdered sugars, 3 cents per pound, and upon all other clayed or powdered sugars  $1\frac{1}{2}$  cents per pound; upon Malaga wine, 20 cents; upon Burgundy and champagne, 40 cents per gallon.

[On the 26th of January, 1796, the Secretary of the Treasury communicated to the House of Representatives a statement of goods, wares, and merchandise imported into the United States up to December 31, 1794, which will be found on the next page.]

#### THE TARIFF ACTS OF MARCH 3 AND JULY 8, 1797.

The following changes in the rates of duty were made under the act of March 3, viz :

An increase of  $\frac{1}{2}$  cent proposed on all brown sugar; of 2 cents per pound on Bohea tea; of 1 cent per gallon on molasses; of  $2\frac{1}{2}$  per cent. on unenumerated articles and on velvets, cotton goods, &c. The duty on sugar candy was changed from 15 per cent. to 9 cents per pound; on cocoa, reduced from 4 to 2 cents per pound.

Drawbacks were made to correspond with the increased rates of duty on sugar, molasses, &c. This law was passed by a vote of 66 to 21, the principal adverse votes being, from Pennsylvania, 7, Virginia, 5, Maryland and North Carolina, 2 each. Kentucky and Tennessee, having been admitted, voted in its favor.

The act of July 8th imposed an additional duty of 8 cents per bushel upon salt, increasing the rate to 20 cents. The proposition for such increase was briefly debated in the House by Mr. Lyons in opposition, and Messrs. Williams and Shepard in favor. Mr. Gallatin was opposed to it, because, he said, it bore heavily on the poorer classes of society, and, as it was not proposed that the amount to be raised by this tax should go toward a reduction of the public debt, it was unnecessary. If they were to fill the Treasury with money, means would be found to expend it. He admitted that the tax would be productive, as a tax upon bread, air, or any necessary of life must be productive. He offered a proviso that the allowance given to vessels employed in the fisheries shall not be increased.

This amendment was opposed by Messrs. Harper, Sewall, Dana, and Kittera, on the ground of its being an unfair way of introducing the proposition, as no one expected it. The proper way would not be to pass the present law without a drawback, but to reduce the former drawback. After discussion, Mr. Gallatin withdrew his proposition, expressing his intention to renew it when the bill came in.

Mr. Harper defended the resolution, and insisted that it was a fair and proper tax, and that so small an advance upon the present duty could not operate oppressively upon any part of the community.

Mr. Nicholas dwelt considerably on the unjust and unequal manner in which the tax would operate. He did not view this question as deciding merely whether an additional tax of 8 cents should be laid upon salt; but whether that necessary of life should be called upon for everything the Government should want. He was in favor of a direct tax which should fall equally, though it might, in the origin, be attended with some considerable expense; but if they went on raising partial sums in this way by indirect means, the expense of instituting a direct tax would always be an obstacle, and indirect taxes would always be had recourse to.

*Statement of goods, wares, and merchandise imported into the United States from the commencement of the duties to the 31st of December, 1794.*

Articles.	To 31st of December, 1789.	For the year 1790.	For the year 1791.
Value of goods subject to duties, at 5 per cent . . . dollars..	7, 136, 578 54	14, 605, 713 06	11, 036, 447 22
at 7½ per cent. . . . . do . . .	520, 182 64	1, 067, 143 26	7, 708, 337 81
at 10 per cent. . . . . do . . .	305, 248 13	699, 149 57	1, 114, 463 85
at 12½ per cent. . . . . do . . .	5 07	-----	314, 206 39
at 15 per cent. . . . . do . . .	2, 700 43	4, 876 20	-----
at 15½ per cent. . . . . do . . .	-----	-----	5, 654 81
Madeira wine . . . . . gallons..	123, 590 00	321, 369 00	266, 961 00
All other wine . . . . . do . . .	282, 544 00	818, 976 00	651, 136 00
Spirits of Jamaica and other distilled . . . . . do . . .	892, 443 00	4, 149, 272 00	3, 626, 442 00
Molasses . . . . . do . . .	1, 780, 560	6, 418, 040	6, 868, 532
Beer, ale, and porter . . . . . do . . .	25, 659	107, 630	116, 048
Beer, ale, and porter . . . . . dozen..	8, 610	22, 224	29, 847
Tea from India . . . . . pounds..	-----	2, 609, 395	670, 670
Europe . . . . . do . . .	232, 837	638, 872	448, 692
any other place . . . . . do . . .	19, 410	13, 142	3, 795
Coffee . . . . . do . . .	1, 276, 106	4, 548, 478	3, 890, 863
Cocoa . . . . . do . . .	303, 621	896, 649	956, 435
Brown sugar . . . . . do . . .	5, 735, 459	22, 463, 787	21, 877, 861
Loaf sugar . . . . . do . . .	85, 459	184, 849	215, 173
Other sugar . . . . . do . . .	25, 528	264, 158	323, 957
Candles of tallow . . . . . do . . .	12, 063	9, 441	13, 125
wax or spermaceti . . . . . do . . .	170	4, 256	599
Cheese . . . . . do . . .	56, 935	73, 213	119, 042
Soap . . . . . do . . .	10, 516	32, 695	54, 200
Pepper . . . . . do . . .	-----	-----	152, 650
Pimento . . . . . do . . .	-----	-----	446, 000
Tobacco . . . . . do . . .	1, 004	3, 796	4, 003
Snuff . . . . . do . . .	503	2, 383	1, 386
Indigo . . . . . do . . .	1, 535	33, 186	51, 867
Cotton . . . . . do . . .	-----	97, 357	260, 011
Nails and spikes . . . . . do . . .	995, 168	2, 117, 282	2, 838, 623
Bar and other lead . . . . . do . . .	-----	-----	2, 113, 693
Steel, unwrought, per 112 pounds . . . . . cwt..	3, 356 2 19	5, 269 2 17	7, 185 0 14
Hemp . . . . . do . . .	-----	7, 299 2 14	39, 954 1 03
Cables . . . . . do . . .	517 1 03	313 1 21	388 2 00
Tarred cordage . . . . . do . . .	3, 596 3 11	4, 335 2 19	3, 669 3 05
Untarred cordage and yarn . . . . . do . . .	544 0 07	991 3 03	1, 117 2 23
Twine and pack-thread . . . . . do . . .	436 3 18	710 3 11	909 3 24
Salt . . . . . bushels..	1, 250, 255	2, 196, 780	1, 810, 421
Coal . . . . . bushels..	107, 810	196, 449	299, 432
Barrels of pickled fish . . . . . do . . .	5, 687	3, 166	-----
Quintals of dried fish . . . . . do . . .	1, 671	3, 422	-----
Boots . . . . . pairs..	711	934	1, 029
Shoes and slippers, &c., of silk . . . . . do . . .	10, 387	25, 547	23, 835
of leather . . . . . do . . .	39, 384	60, 636	62, 689
Wool and cotton cards . . . . . dozens..	415	744	717
Playing-cards . . . . . packs..	18, 336	10, 546	23, 621



*Statement of goods, wares, and merchandise imported, &c.—Continued.*

Articles.	For the year 1792.	For the year 1793.	For the year 1794.
Value of goods subject to duties, at 5 per cent .. dollars..	3,901,500 85		
at 7½ per cent.....do....	12,331,666 13	14,966,005 07	6,778,373 43
at 8 per cent.....do....	883,377 18	359,190 75	219,188 23
at 8½ per cent.....do....	278,107 47	184,991 95	37,597 40
at 10 per cent.....do....	3,199,134 62	4,554,485 04	10,931,107 72
at 10½ per cent.....do....	189,522 63	81,654 02	26,732 23
at 10¾ per cent.....do....	168,412 05	57,110 24	17,745 62
at 11 per cent.....do....	140,722 94	138,908 08	468,120 41
at 12½ per cent.....do....	221,689 04	664,716 90	1,938,207 45
at 13½ per cent.....do....			138 00
at 13¾ per cent.....do....			35,208 83
at 15 per cent.....do....	275,604 59	553,987 74	2,414,997 11
at 15½ per cent.....do....	15,482 59	9,052 92	2,776 75
at 16 per cent.....do....	5,464 55	4,705 52	14,646 35
at 16½ per cent.....do....	30,997 46	19,137 84	56,638 79
at 16¾ per cent.....do....			119,115 65
at 17 1-20 per cent ..do....	22,954 00	583 00	
at 20 per cent.....do....			106,881 51
at 21½ per cent.....do....			7,515 20
at 22 per cent.....do....			25,909 10
Wines at 40 per cent ..do....	69,130 90	251,598 96	639,865 80
Madeira wine.....gallons..	181,989.00	242,404.00	325,388.00
All other wines ..do....	1,039,002.00	1,020,784.00	1,252,131.85
Spirits of Jamaica and other distilled ..do....	2,110,943.00		
Foreign distilled spirits:			
From grain, 1st proof ..do....	398,817	364,751	368,342
From other materials, 1st proof ..do....	2,170,233	3,245,174	5,331,037
Molasses.....do....	5,229,915	4,930,141	3,476,906
Beer, ale, and porter ..do....	193,040	279,089	323,088
Beer, ale, and porter ..dozen..	26,287	5,341	2,790
Tea from India.....pounds..	1,497,292	1,575,996	1,829,856
Europe.....do....	1,114,807	618,480	787,762
any other place ..do....	58,004	9,970	5,647
Coffee.....do....	8,566,441	34,458,178	37,281,041
Cocoa.....do....	520,169	1,455,408	1,687,237
Chocolate ..do....	213	523	767
Brown sugar.....do....	24,091,155	43,546,072	43,627,926
Clayed and lump sugar.....do....			1,684,228
Loaf sugar.....do....	225,660	76,658	53,137
Other sugar.....do....	103,557	4,139,775	3,340,609
Candles of tallow ..do....	5,523	50,423	124,936
wax or spermaceti ..do....	3,702	10,276	2,522
Cheese.....do....	145,478	119,636	249,761
Soap.....do....	67,023	230,684	119,051
Pepper.....do....	371,605	352,097	636,338
Pimento.....do....	288,866	269,124	738,086
Tobacco.....do....	8,251	30,677	26,682
Snuff.....do....	2,563	7,490	857
Indigo.....do....	12,777	298,673	544,173
Cotton.....do....	531,743	2,630,239	2,450,673
Nails and spikes ..do....	3,070,622	2,216,271	19,002,874
Bar and other lead ..do....	1,727,333	1,526,720	1,970,030
Steel, unwrought, per 112 pounds ..cwt..	7,386 4 71	7,147 2 27	10,805 4 45
Hemp.....do....	47,866 5 39	52,159 2 29	92,221 6 19
Cables.....do....	456 1 20	386 1 06	1,252 0 18
Tarred cordage ..do....	4,208 4 43	2,809 6 32	6,306 3 33
Untarred cordage and yarn ..do....	1,062 5 45	616 6 37	274 5 02
Twine and pack-thread ..do....	1,565 1 57	879 4 30	903 5 28
Salts, glauber.....do....	305 4 11	388 4 9	629 4 27
Salt.....bushels..	1,376,763	869,903	411,017
Salt.....pounds..	22,553,831	64,616,045	142,654,167
Coal.....bushels..	267,941	132,794	114,242
Boots.....pairs..	615	458	498
Shoes and slippers, &c., of silk ..do....	11,591	7,151	1,583
All other shoes for men and women ..do....	42,336	54,797	37,910
children ..do....	8,996	10,724	6,088
Wool and cotton cards.....dozens..	269	84	95
Playing-cards ..do....	25,927	12,644	17,142

Mr. Lyon spoke of the discontent which had always been shown in the part of the country whence he came, which, he said, would be greatly increased by this addition. It was not only a duty of 8 cents; every cent would be made 4 before the salt reached them. There was no kind of tax which his constituents would not sooner bear. It had been said that a land tax would cost 25 per cent. to collect it; but what was 25 per cent. compared with 300 per cent.? Nor did he believe this tax would prevent a land tax. He would much rather a tax of 8 cents was laid upon tea, which would produce an equal sum.

The question was taken by yeas and nays, and decided in the affirmative—yeas, 47, nays, 41.

On a subsequent day, the bill, founded upon the above resolution being under consideration, in Committee of the Whole Mr. Gallatin moved to strike out all that related to the allowing of a drawback to vessels employed in the fishing trade, on the ground previously stated, viz: that the allowance at present made was too large. He spoke generally against the tax, as oppressive to the back country; but if the gentleman from Massachusetts and others were determined to increase the tax, he should wish their part of the country to pay their share of it.

This motion was supported by Messrs. Venable, Nicholas, Clay, McDowell, and Macon; and opposed by Messrs. Sewall, Otis, Harper, Coit, Brooks, Kittera, J. Williams, and Dayton. The calculation of the quantity of salt estimated to be necessary to be used for a quintal of fish (one bushel) was said to be too low; that the sum allowed was not only meant as a drawback of the duty, but also as a bounty on the fishing trade, as being a nursery for seamen, and serving as a kind of naval militia for the United States. They could not consent to the bill passing without a drawback.

The motion for striking out the clause was negatived, 49 to 41.

Mr. Coit moved to fill the blank with 50 per cent. instead of 66 $\frac{2}{3}$ , which was the drawback allowed by the present law. Mr. Hartley thought this sum too high. Mr. Williams moved 33 $\frac{1}{3}$  per cent.; which was carried without a division.

#### THE TARIFF ACT OF MAY 13TH, 1800.

By this act the duty on brown sugar was increased  $\frac{1}{2}$  cent per pound; on sugar candy, 2 $\frac{1}{2}$  cents per pound; on molasses, 1 cent per gallon; and on all goods, wares, and merchandise then subject to a duty of 10 per cent. ad valorem an increase of 2 $\frac{1}{2}$  per cent. The duty on wines, in lieu of the former rates, were as follows:

On Malmsey, Madeira, and London particular Madeira, 58 cents per gallon; and on all other Madeira wine, 50 cents; Burgundy, Champagne, Rhenish, and Tokay, 45 cents; Sherry and St. Lucar wines, 40 cents; claret and other wines not enumerated, when imported in bottles or cases, 35 cents per gallon; Lisbon, Oporto, and other Portugal wines, 30 cents; Teneriffe, Fayal, Malaga, St. George, and other Western Island wine, 28 cents; and upon all other wines, when imported otherwise than in bottles or cases, 23 cents per gallon. An additional duty of 10 per cent. upon all goods imported in foreign vessels was also imposed.

The following statements of the imports into the United States during the nine fiscal years from 1795 to 1803, inclusive, exhibit the values of merchandise imported in each year under the several rates of duty, and the quantities of wines, spirits, and other articles paying specific duties:



*A statement of goods, wares, and merchandise imported into the United States during the three fiscal years (ended September 30) from 1795 to 1797, inclusive.*

Merchandise paying ad valorem and specific rates of duty.	1795.	1796.	1797.
Goods paying ad valorem duty of 10 per cent .....	\$16, 447, 463	\$21, 912, 449	\$19, 113, 603
Goods paying ad valorem duty of 10½ per cent .....	\$4, 107		
Goods paying ad valorem duty of 11 per cent .....	\$947, 298	\$1, 032, 182	
Goods paying ad valorem duty of 12½ per cent .....	\$4, 861, 900	\$7, 207, 970	\$6, 542, 514
Goods paying ad valorem duty of 13½ per cent .....	\$1, 815		\$358, 472
Goods paying ad valorem duty of 13¾ per cent .....	\$88, 066	\$230, 120	
Goods paying ad valorem duty of 15 per cent .....	\$5, 314, 934	\$7, 217, 864	\$7, 220, 871
Goods paying ad valorem duty of 15½ per cent .....	\$887		
Goods paying ad valorem duty of 16 per cent .....	\$13, 071		
Goods paying ad valorem duty of 16½ per cent .....	\$24, 224	\$322, 689	\$404, 788
Goods paying ad valorem duty of 16¾ per cent .....	\$310, 252		
Goods paying ad valorem duty of 20 per cent .....	\$209, 818	\$321, 779	\$342, 502
Goods paying ad valorem duty of 21½ per cent .....	\$6, 297		
Goods paying ad valorem duty of 22 per cent .....	\$11, 001	\$14, 437	\$20, 429
Goods paying ad valorem duty of 40 per cent .....	\$606, 176	\$161, 048	\$333, 428
Goods paying ad valorem duty of 44 per cent .....	\$58, 651	\$96, 747	\$80, 178
Wines, Madeira .....	gallons.. 524, 697	357, 109	408, 687
Burgundy .....	do. 5, 398	1, 567	1, 623
sherry .....	do. 357, 718	478, 438	391, 636
all other .....	do. 2, 153, 541	1, 783, 583	2, 042, 162
Spirits distilled from grain .....	do. 267, 253	182, 445	1, 477, 422
all other .....	do. 3, 343, 326	5, 424, 035	5, 294, 406
Ale, beer and porter .....	do. 405, 933	330, 540	291, 777
Molasses .....	do. 4, 425, 621	4, 965, 191	4, 498, 113
Sugar, brown .....	pounds.. 60, 780, 502	58, 567, 883	63, 659, 796
loaf .....	do. 54, 905	30, 434	25, 612
all other .....	do. 2, 947, 998	870, 837	9, 057, 471
Tea, Bohea .....	do. 2, 442, 847	1, 864, 535	1, 304, 604
Sonchong .....	do. 148, 918	95, 827	153, 558
Hyson .....	do. 34, 675	290, 642	229, 796
other green .....	do. 39, 401	240, 079	231, 753
Coffee .....	do. 53, 960, 976	61, 141, 051	47, 363, 502
Cocoa .....	do. 1, 548, 793	1, 240, 451	1, 581, 470
Chocolate .....	do. 607	404	658
Candles, tallow .....	do. 218, 496	359, 284	201, 033
wax .....	do. 11, 009	11, 263	4, 816
Cheese .....	do. 312, 612	477, 411	394, 030
Pepper .....	do. 336, 867	1, 331, 386	1, 867, 692
Pimento .....	do. 1, 325, 433	902, 279	68, 350
Soap .....	do. 611, 675	919, 051	1, 119, 310
Snuff .....	do. 19, 802	3, 031	1, 313
Tobacco .....	do. 37, 761	40, 469	32, 098
Cotton .....	do. 4, 166, 973	4, 176, 300	3, 506, 567
Indigo .....	do. 803, 242	482, 243	177, 828
Nails and spikes .....	do. 2, 251, 645	3, 073, 454	3, 861, 798
Bar and other lead .....	do. 3, 069, 104	2, 076, 316	832, 092
Steel, unwrought .....	hundred-weight.. 5, 411, 123	7, 024	19, 934
Hemp .....	do. 81, 578, 215	71, 663	67, 377
Cables .....	do. 1, 051, 203	2, 404	2, 046
Cordage, tarred .....	do. 4, 792, 003	11, 232	5, 257
untarred, and yarn .....	do. 625, 101	1, 009	1, 179
Twine and packthread .....	do. 1, 076, 216	2, 294	2, 059
Salts, glauber .....	pounds.. 454, 102	895	608
Salt .....	do. 81, 597, 665	132, 117, 125	80, 397, 648
Salt .....	bushels.. 776, 085	1, 616, 688	1, 230, 579
Boots .....	pairs.. 792	1, 333	2, 169
Shoes, silk .....	do. 1, 550	4, 245	3, 052
leather .....	do. 58, 878	106, 661	79, 635
children's .....	do. 10, 467	18, 976	25, 293
Cards, wool and cotton .....	dozen.. 80	276	55
playing .....	packs.. 9, 025	45, 625	86, 810
Coal .....	bushels.. 125, 357	199, 895	280, 732

*A statement of goods, wares, and merchandise imported into the United States during the three fiscal years from 1798 to 1800, inclusive.*

Merchandise paying ad valorem and specific rates of duty.	1798.	1799.	1800.
Goods paying ad valorem duty of 10 per cent .....	\$12, 944, 519	\$22, 708, 298	\$12, 978, 816
Goods paying ad valorem duty of 11 per cent .....			\$2, 551, 276
Goods paying ad valorem duty of 12½ per cent .....	\$6, 747, 507	\$9, 090, 551	\$16, 658, 348
Goods paying ad valorem duty of 13½ per cent .....	\$398, 473		\$1, 973, 360
Goods paying ad valorem duty of 15 per cent .....	\$4, 270, 655	\$6, 543, 878	\$7, 296, 169
Goods paying ad valorem duty of 16½ per cent .....	\$435, 918		\$995, 447
Goods paying ad valorem duty of 20 per cent .....	\$194, 777	\$283, 677	\$263, 457
Goods paying ad valorem duty of 22 per cent .....	\$61, 823		\$60, 599
Goods paying ad valorem duty of 40 per cent .....	\$252, 314	\$345, 787	\$174, 181
Goods paying ad valorem duty of 44 per cent .....	\$140, 188		\$104, 857
Wines, Madeira..... gallons .....	196, 255	93, 612	205, 429
Burgundy..... do.....	1, 331	509	2, 172
sherry..... do.....	106, 468	595, 572	429, 470
all other..... do.....	915, 031	1, 332, 906	1, 847, 385
Spirits distilled from grain..... do.....	807, 236	468, 968	584, 367
all other..... do.....	4, 484, 161	7, 519, 534	4, 186, 188
Ale, beer, and porter..... do.....	223, 696	371, 798	291, 495
Molasses..... do.....	4, 629, 770	4, 100, 242	4, 092, 677
Sugar, brown..... pounds.....	66, 889, 514	69, 974, 972	81, 749, 476
loaf..... do.....	29, 060	33, 863, 050	10, 831
all other..... do.....	20, 604, 934	8, 446	31, 579, 444
Tea, Bohea..... do.....	1, 229, 888	3, 414, 154	2, 972, 596
Souchong..... do.....	335, 411	346, 063	739, 169
Hyson..... do.....	221, 174	285, 129	670, 991
other green..... do.....	226, 582	544, 247	736, 582
Coffee..... do.....	61, 722, 625	29, 978, 570	47, 389, 951
Cocoa..... do.....	5, 358, 082	6, 104, 001	6, 257, 388
Chocolate..... do.....	652	1, 191	1, 404
Candles, tallow..... do.....	313, 661	118, 826	83, 031
wax..... do.....	7, 373	9, 870	5, 948
Cheese..... do.....	481, 228	343, 950	352, 061
Pepper..... do.....	1, 974, 360	109, 687	1, 360, 023
Pimento..... do.....	74, 799	1, 006, 791	572, 992
Soap..... do.....	1, 654, 150	655, 324	2, 787, 692
Snuff..... do.....	1, 715	22, 600	11, 972
Tobacco..... do.....	41, 585	82, 191	274, 403
Cotton..... do.....	3, 709, 863	3, 600, 297	4, 239, 987
Indigo..... do.....	233, 911	233, 075	650, 243
Nails and spikes..... do.....	2, 625, 837	4, 291, 449	4, 953, 710
Bar and other lead..... do.....	675, 169	2, 967, 764	2, 742, 957
Steel, unwrought..... hundred-weight.....	7, 080	6, 349	9, 421
Hemp..... do.....	44, 625	158, 920	66, 882
Cables..... do.....	695	853	216
Cordage, tarred..... do.....	10, 997	17, 768	16, 514
untarred, and yarn..... do.....	694	1, 346	1, 260
Twine and packthread..... do.....	1, 516	2, 775	2, 740
Salts, glauber..... pounds.....	612	1, 168	1, 471
Salt..... do.....	60, 875, 811	42, 149, 300	68, 632, 463
Salt..... bushels.....	1, 662, 163	1, 719, 302	1, 869, 102
Roots..... pairs.....	1, 220	2, 910	4, 563
Shoes, silk..... do.....	2, 516	1, 826	3, 236
leather..... do.....	75, 744	90, 199	94, 819
children's..... do.....	8, 938	8, 871	8, 703
Cards, wool and cotton..... dozen.....	2	12	15
playing..... packs.....	120, 542	58, 581	51, 693
Coal..... bushels.....	160, 138	255, 739	330, 041



*A statement of goods, wares, and merchandise imported into the United States during the three fiscal years ended September 30, 1801, 1802, and 1803.*

Merchandise paying ad valorem and specific duties.	1801.	1802.	1803.
Paying ad valorem duty of 12½ per cent.....	\$39,160,840	\$23,931,541	\$27,035,918
Paying ad valorem duty of 13½ per cent.....	\$3,854,152	\$2,650,923	\$1,571,577
Paying ad valorem duty of 15 per cent.....	\$9,299,656	\$8,140,908	\$7,461,654
Paying ad valorem duty of 16½ per cent.....	\$709,100	\$568,327	\$585,309
Paying ad valorem duty of 20 per cent.....	\$267,855	\$421,174	\$310,414
Paying ad valorem duty of 22 per cent.....	\$37,222	\$109,651	\$59,191
Wines, Madeira.....gallons..	280,262	254,673	332,676
Burgundy.....do.....	4,490	5,332	3,336
sherry.....do.....	50,127	509,644	402,077
all other.....do.....	2,383,447	2,298,538	1,458,662
Spirits distilled from grain.....do.....	876,011	756,301	913,429
other materials.....do.....	6,967,368	7,640,506	7,910,970
Ale, beer, and porter.....do.....	216,002	166,312	226,410
Molasses.....do.....	5,717,288	6,833,261	6,725,400
Tea, Bohea.....pounds..	1,337,223	1,567,635	3,960,827
Souchong.....do.....	674,968	666,435	791,001
Hyson.....do.....	532,741	372,581	314,915
other green.....do.....	1,228,877	1,327,725	1,344,885
Coffee.....do.....	67,337,223	41,282,861	16,838,493
Cocoa.....do.....	6,207,739	3,793,271	903,262
Chocolate.....do.....	2,641	6,062	1,186
Sugar, brown.....do.....	69,929,621	84,140,950	69,184,534
loaf.....do.....	16,628	3,798	25,139
all other.....do.....	39,681,685	14,485,847	4,612,525
Candles, tallow.....do.....	196,668	204,634	41,566
wax.....do.....	3,047	3,154	2,641
Cheese.....do.....	621,869	637,545	132,503
Soap.....do.....	2,548,834	834,676	166,193
Pepper.....do.....	4,021,805	5,961,213	3,871,917
Pimento.....do.....	291,301	370,058	753,482
Tobacco.....do.....	166,815	236,282	115,695
Snuff.....do.....	25,207	4,852	2,875
Indigo.....do.....	421,792	458,770	132,610
Cotton.....do.....	4,156,926	3,535,847	2,942,500
Nails and spikes.....do.....	4,091,082	3,448,171	4,192,550
Lead.....do.....	2,333,123	1,615,294	2,693,056
Steel.....do.....	14,854	12,612	8,391
Hemp.....do.....hundred-weights..	44,749	74,306	99,334
Cables.....do.....	1,053	1,874	908
Cordage, tarred.....do.....	19,897	17,721	12,585
untarred.....do.....	1,381	756	1,202
Twine.....do.....	1,769	1,442	1,913
Salts, glauber.....do.....	1,514	890	1,121
Salt.....pounds..	63,827,883	70,557,589	92,222,112
Salt.....bushels..	2,142,280	2,304,648	2,215,981
Coal.....do.....	665,059	383,745	504,142
Boots.....pairs..	5,675	5,149	5,138
Shoes of silk.....do.....	2,865	9,948	4,809
for men and women.....do.....	76,586	72,124	59,508
for children.....do.....	7,091	6,347	6,945
Cards, wool and cotton.....dozen..	70	265	12
playing.....packs..	159,266	136,441	3,906

#### THE TARIFF ACTS OF MARCH 26TH AND 27TH, 1804.

The first of these acts imposed an additional duty of 2½ per cent. ad valorem upon all goods, wares, and merchandise then paying an ad valorem duty, and an addition of 10 per cent. to said additional duty upon goods imported in foreign vessels, said duties thus imposed to constitute a fund to be called the "Mediterranean Fund," "to be used for the protection of the commerce and seamen of the United States against the Barbary Powers." This act was passed by a unanimous vote in the House of Representatives, every member present voting *yea*.

The act of March 27, providing more duties, passed the House by a vote of 65 in the affirmative and 41 in the negative.

By this act rags of linen, of cotton, of woollen, and of hempen cloth, bristles, regulus of antimony, unwrought clay, unwrought burr-stones, and the bark of the cork tree, were declared free of duty; and on



other articles the existing duties were abrogated and other rates substituted, as follows:

Dried fish, 50 cents per quintal; pickled salmon, \$1 per barrel; mackerel, 60 cents; on all other pickled fish, 40 cents; on cables, tarred cordage, white-lead, red-lead, almonds, currants, prunes, and plums, figs, raisins imported in jars and boxes, and Muscatel raisins, 2 cents; and on all other kinds of raisins,  $1\frac{1}{2}$  cents per pound. On tallow, yellow ocher in oil, anchors and sheet iron,  $1\frac{1}{2}$  cents per pound; on Spanish brown, dry yellow ocher, slit and hoop iron, 1 cent per pound; on starch, 3 cents, and on hair-powder, glue, and seines, 4 cents per pound; on pewter plates and dishes, 4 cents; on untarred cordage,  $2\frac{1}{2}$  cents; on quicksilver, 6 cents; on Chinese cassia and gunpowder, 4 cents; on cinnamon and cloves, 20 cents; nutmegs, 50 cents; mace, \$1 25; on black glass quart bottles, 60 cents per gross; on window glass, from \$1 60 to \$2 25 per hundred square feet; on cigars, \$2 per thousand; on kid and Morocco shoes, 15 cents per pair; on foreign lime, 50 cents per cask containing sixty gallons; and on Sicily wine, 30 cents per gallon; and 10 per cent. additional on all the above when imported in foreign vessels. This act also provided that a duty of 50 cents per ton, to be denominated "light money," should be levied and collected upon all ships or vessels not of the United States.

#### THE ACTS OF MARCH 3, 1807, AND MARCH 4, 1808.

The former of these acts repeals all previous acts imposing a duty on salt so far as relates to that article, making salt free of duty; and the latter declares old copper, saltpeter, and sulphur free of duty.

The following statements of the imports into the United States during the fiscal years from 1804 to 1809, inclusive, exhibit the values of merchandise imported in each year under the several rates of ad valorem duty, and the quantities of the articles paying specific rates:

*A statement of goods, wares, and merchandise imported into the United States during the three fiscal years ended September 30, 1804, 1805, and 1806.*

Merchandise paying ad valorem and specific duties.	1804.	1805.	1806.
Paying ad valorem duty of 15 per cent.....	\$30, 285, 267	\$37, 137, 596	\$43, 115, 367
Paying ad valorem duty of 15 $\frac{1}{2}$ per cent.....	\$75, 221		\$112, 179
Paying ad valorem duty of 16 $\frac{1}{2}$ per cent.....	\$1, 615, 761	\$2, 046, 451	\$1, 434, 856
Paying ad valorem duty of 17 $\frac{1}{2}$ per cent.....	\$7, 711, 329	\$7, 350, 692	\$8, 913, 970
Paying ad valorem duty of 19 $\frac{1}{2}$ per cent.....	\$443, 784	\$361, 766	\$336, 736
Paying ad valorem duty of 22 $\frac{1}{2}$ per cent.....	\$381, 195	\$345, 569	\$479, 634
Paying ad valorem duty of 24 $\frac{1}{2}$ per cent.....	\$49, 630	\$66, 833	\$69, 215
Wines, Madeira.....gallons..	421, 242	318, 672	365, 033
Burgundy.....do.....	2, 630	4, 178	6, 963
sherry.....do.....	531, 944	398, 066	280, 951
all other.....do.....	3, 354, 989	5, 540, 864	4, 172, 683
Spirits from grain.....do.....	1, 707, 421	723, 401	1, 054, 617
from other materials.....do.....	10, 087, 426	8, 693, 073	9, 937, 687
Ale, beer, and porter.....do.....	125, 499	197, 015	274, 779
Molasses.....do.....	5, 747, 256	9, 021, 700	8, 597, 456
Teas, Bohea.....pounds..	440, 574	567, 708	385, 497
Souchong.....do.....	1, 536, 027	1, 991, 488	2, 957, 912
Hyson.....do.....	536, 462	706, 116	955, 392
other green.....do.....	677, 765	1, 806, 936	2, 720, 649
Coffee.....do.....	53, 278, 029	55, 541, 320	55, 993, 788
Cocoa.....do.....	1, 481, 564	3, 655, 010	8, 543, 111
Chocolate.....do.....	1, 501	3, 661	3, 630
Sugar, brown.....do.....	117, 034, 237	155, 061, 407	162, 102, 040
white.....do.....	11, 679, 825	31, 361, 974	37, 020, 090
candy, loaf, refined, and lump.....do.....	8, 601	48, 392	5, 307
Almonds.....do.....	40, 692	153, 079	345, 122

*A statement of goods, wares, and merchandise imported into the United States, &c.—Continued*

Merchandise paying ad valorem and specific duties.	1804.	1805.	1806.
Fruits :			
currents.....do.....	9, 613	41, 746	293, 354
prunes and plums.....do.....	31, 545	147, 246	222, 686
figs.....do.....	1, 617	192, 639	312, 622
raisins, in jars.....do.....	54, 527	827, 158	617, 864
other.....do.....	12, 151	1, 428, 324	1, 036, 751
Tallow.....do.....			1, 727, 271
Candles, tallow.....do.....	48, 813	109, 199	228, 856
wax or spermaceti.....do.....	4, 017	4, 114	5, 449
Cheese.....do.....	155, 654	513, 652	612, 803
Soap.....do.....	1, 262, 352	1, 114, 092	2, 692, 889
Spices :			
mace.....do.....	488	8, 685	15, 113
nutmegs.....do.....	6, 319	25, 955	23, 175
cinnamon.....do.....	239	12, 587	19, 286
cloves.....do.....	11, 281	55, 259	38, 225
pepper.....do.....	7, 431, 615	4, 704, 269	3, 682, 065
pimento.....do.....	663, 648	129, 006	302, 111
Chinese cassia.....do.....	50, 494	390, 375	282, 060
Tobacco, manufactured n. o. s.....do.....	93, 215	4, 393	9, 840
Snuff.....do.....	16, 941	22, 150	19, 263
Indigo.....do.....	282, 503	463, 919	488, 055
Cotton.....do.....	3, 171, 153	2, 210, 481	2, 293, 064
Hair-powder.....do.....	381	6, 801	9, 739
Gunpowder.....do.....	98, 426	763, 512	354, 993
Starch.....do.....	1, 132	9, 871	7, 364
Glue.....do.....	8, 586	31, 197	67, 634
Pewter plates and dishes.....do.....	17, 244	77, 641	71, 341
Iron anchors and sheets.....do.....	153, 366	520, 031	820, 674
slits and hoops.....do.....	3, 634	129, 669	231, 215
nails and spikes.....do.....	4, 192, 799	4, 476, 732	4, 640, 776
Quicksilver.....do.....	629	93, 012	105, 298
Paints :			
yellow ocher in oil.....do.....	8, 360	18, 431	26, 853
dry yellow ocher.....do.....	117, 578	161, 113	159, 637
Spanish brown.....do.....	43, 595	381, 107	650, 203
white and red lead.....do.....	364, 648	1, 810, 995	2, 741, 253
Lead and manufactures of.....do.....	3, 545, 498	3, 656, 681	4, 941, 083
Seines.....do.....	344	5, 494	9, 180
Cordage, tarred.....do.....	621, 033	763, 208	372, 572
untarred.....do.....	142, 056	62, 756	58, 279
Cables.....do.....hundred-weights..	41, 543	37, 519	88, 493
Steel.....do.....	8, 579	10, 625	12, 447
Hemp.....do.....	128, 112	93, 617	101, 540
Twine and packthread.....do.....	2, 559	3, 118	3, 336
Glauber salts.....do.....	823	502	290
Salt.....do.....pounds..	85, 022, 543	83, 251, 819	93, 473, 152
Salt.....do.....bushels..	1, 961, 618	2, 165, 637	2, 272, 452
Coal.....do.....	325, 691	432, 621	373, 744
Malt.....do.....	6		
Fish, foreign caught, dried.....do.....quintals..	13, 972	106, 543	153, 501
pickled salmon.....do.....barrels..	2, 722	4, 681	8, 484
mackerel.....do.....	4, 444	8, 966	12, 789
all other.....do.....	1, 851	11, 613	13, 616
Glass bottles, black, quart.....do.....gross..	3, 927	18, 690	23, 454
window, not above 8 by 10.....do.....100 square feet..	2, 258	15, 731	24, 462
not above 10 by 12.....do.....	298	2, 627	4, 892
above 10 by 12.....do.....	478	3, 394	5, 850
Cigars.....do.....mille..	4, 001	12, 142	28, 417
Lime, foreign.....do.....casks..	247	306	387
Boots.....do.....pairs..	3, 770	3, 197	3, 515
Shoes, silk.....do.....	4, 413	10, 369	18, 506
kid, Morocco, &c., for women.....do.....	59, 364	55, 046	62, 914
kid, &c., for children.....do.....	5, 113	16, 384	8, 489
Cards, wool and cotton.....do.....dozen..	48	1	
playing.....do.....packs..	7, 622	10, 347	14, 687



*A statement of goods, wares, and merchandise imported into the United States during the three fiscal years ended September 30, 1807, 1808, and 1809.*

Merchandise paying ad valorem and specific duties.	1807.	1808.	1809.
Paying ad valorem duty of 15 per cent.....	\$46,031,742	\$23,780,758	\$11,408,874
Paying ad valorem duty of 15½ per cent.....	85,043	823,583	.....
Paying ad valorem duty of 16½ per cent.....	\$824,753	\$465,522	\$5,522,859
Paying ad valorem duty of 17½ per cent.....	\$10,831,509	\$4,383,454	\$1,999,824
Paying ad valorem duty of 19½ per cent.....	\$266,167	\$143,628	\$1,359,654
Paying ad valorem duty of 22½ per cent.....	\$671,605	\$209,029	\$67,791
Paying ad valorem duty of 24½ per cent.....	\$25,098	\$8,939	\$34,524
Wines, Malmsey, Madeira, &c..... gallons..	395,103	143,486	236,289
Burgundy..... do.....	13,948	3,230	217
sherry and St. Lucar..... do.....	315,779	329,499	355,615
all other..... do.....	4,843,489	637,563	567,609
Spirits from grain..... do.....	1,177,679	477,190	179,609
other materials..... do.....	9,915,240	5,495,698	4,036,494
Ale, beer, and porter..... do.....	226,559	65,626	11,980
Molasses..... do.....	8,511,234	6,289,003	5,219,415
Tea, Bohea..... pounds..	1,511,051	711,464	120,178
Souchong..... do.....	2,016,177	1,777,401	176,619
Hyson..... do.....	1,251,367	884,320	423,110
other green..... do.....	2,823,017	2,047,402	751,627
Coffee..... do.....	58,824,811	37,035,353	35,517,067
Cocoa..... do.....	9,191,844	2,695,533	1,230,986
Chocolate..... do.....	3,640	1,286	1,704
Sugar, brown..... do.....	175,110,619	81,009,123	57,662,461
clayed..... do.....	45,398,494	23,296,323	19,089,167
candy and refined..... do.....	159,986	106,326	1,766
Almonds..... do.....	685,400	379,725	156,648
Fruits:			
currants..... do.....	436,049	100,570	10,177
prunes and plums..... do.....	103,765	58,329	206
figs..... do.....	223,353	83,507	59,683
raisins in jars, &c..... do.....	864,419	715,020	408,251
all other..... do.....	2,921,073	1,414,097	794,635
Candles, tallow..... do.....	547,546	148,996	1,661
wax or spermaceti..... do.....	4,412	8,505	287
Cheese..... do.....	1,029,642	198,914	2,082
Soap..... do.....	2,090,125	604,776	49,820
Tallow..... do.....	1,750,179	355,560	14,305
Spices:			
mace..... do.....	2,195	4,411	1,728
nutmegs..... do.....	3,182	11,851	15,922
cinnamon..... do.....	9,076	4	1,529
cloves..... do.....	48,526	33,441	27,256
pepper..... do.....	2,499,433	5,744,323	3,314,040
pimento..... do.....	1,196,239	396,677	266,620
Chinese cassia..... do.....	141,348	265,867	110,610
Tobacco, manufactured n. o. s..... do.....	10,261	4,233	646
Snuff..... do.....	57,002	33,133	1,745
Indigo..... do.....	1,010,672	1,063,090	167,482
Cotton..... do.....	3,387,870	4,443,926	454,603
Powder, hair..... do.....	5,099	6,717	.....
gun..... do.....	211,748	166,693	509,731
Starch..... do.....	26,209	3,616	208
Glue..... do.....	114,732	23,640	30,879
Iron anchors and sheets..... do.....	781,875	374,449	541,469
slits and hoops..... do.....	773,017	768,897	204,068
nails and spikes..... do.....	4,948,443	1,337,605	543,299
Pewter plates and dishes..... do.....	29,879	29,359	9,930
Quicksilver..... do.....	17,211	19,690	11,058
Paints:			
yellow ocher, in oil..... pounds..	32,590	17,356	2,248
dry..... do.....	122,469	243,684	33,866
Spanish brown..... do.....	828,368	589,122	490,623
white and red lead..... do.....	2,804,092	1,963,103	2,099,964
Lead and manufactures of..... do.....	2,455,884	2,354,227	677,332
Seines..... do.....	10,089	4,125	1,332
Cordage, tarred..... do.....	1,063,329	277,138	19,040
untarred..... do.....	57,210	42,351	2,676
Cables..... hundred-weights..	67,720	21,000	.....
Steel..... do.....	15,815	7,407	10,591
Hemp..... do.....	141,107	60,529	1,041
Twine..... do.....	4,253	1,673	173
Salts, glauber..... do.....	157	16	80
Salt..... pounds..	126,173,054	39,317,998	.....
Salt..... bushels..	2,418,558	597,705	365
Coal..... do.....	456,936	351,641	114,775
Fish, foreign caught, dried..... quintals..	233,902	73,402	8,446
pickled salmon..... barrels..	7,231	3,121	927
mackerel..... do.....	16,098	3,378	4,019
all other..... do.....	17,057	2,223	3,083

*A statement of goods, wares, and merchandise imported into the United States, &c.—Continued.*

Merchandise paying ad valorem and specific duties.	1807.	1808.	1809.
Glass bottles, black, quart .....	gross.. 24,594	8,314	1,308
window, not above 8 by 10 .....	100 square feet.. 22,719	7,574	10,973
not above 10 by 12 .....	do. 3,089	1,104	1,005
above 10 by 12 .....	do. 4,203	1,318	503
Cigars .....	mille.. 25,624	19,641	20,024
Lime .....	casks.. 385	85	42
Boots .....	pairs.. 3,554	2,036	27
Shoes, silk .....	do. 31,880	14,712	794
Morocco, for women .....	do. 72,875	28,477	2,823
children's .....	do. 24,761	4,574	108
Cards, playing .....	packs.. 6,425	9785	12

*Statement of goods, wares, and merchandise imported into the United States during the three fiscal years 1810, 1811, and 1812.*

Merchandise paying ad valorem and specific rates of duty.	1810.	1811.	1812.
15 per cent .....	\$36,617,381	\$32,840,307	\$7,254,099
17½ per cent .....	6,438,948	6,627,380	1,265,330
22½ per cent .....	513,842	408,636	77,529
27½ per cent .....			6,524,413
32½ per cent .....			1,815,108
42½ per cent .....			35,559
Wine, Malmsay, Madeira, &c .....	gallons.. 317,264	280,290	202,997
Burgundy, champaign, &c .....	do. 788	454	2,132
sherry and St. Lucar .....	do. 144,234	5,481	23,217
all other .....	do. 1,004,891	1,612,334	1,728,998
Spirits, foreign, from grain .....	do. 93,567	122,912	71,830
other materials .....	do. 4,532,779	4,019,974	4,484,331
from domestic produce .....	do. 484	378	1,480
Molasses .....	do. 8,055,629	8,634,418	8,141,264
Beer, ale, and porter .....	do. 93,458	154,920	22,598
Tea, Bohea .....	pounds.. 1,437,142	188,051	118,797
Souchong .....	do. 2,417,174	394,984	653,562
Hysen .....	do. 1,302,556	341,911	384,403
other green .....	do. 2,501,336	1,922,254	1,917,253
Coffee .....	do. 30,369,884	30,062,366	28,265,823
Cocoa .....	do. 1,826,393	2,563,714	1,232,981
Chocolate .....	do. 2,044	2,216	1,246
Sugar, brown, &c .....	do. 44,953,565	58,317,955	67,051,620
clayed, &c .....	do. 10,148,044	18,880,615	16,357,016
candy .....	do. 2,759	1,875	231
loaf, &c .....	do. 354	149	1,089
Almonds .....	do. 184,249	179,908	501,509
Fruits: currants .....	do. 180,862	78,483	193,970
prunes and plums .....	do. 69,314	27,104	62,101
figs .....	do. 416,214	216,982	383,203
raisins in jars .....	do. 3,607,950	884,637	691,336
all other .....	do. 13,505	736,800	551,425
Candles, tallow .....	do. 691	67,959	31,435
wax or spermaceti .....	do. 27,821	5,248	5,443
Cheese .....	do. 104,005	39,617	16,062
Soap .....	do. 84,816	669,867	776,708
Tallow .....	do. 17,894	397,465	1,331,933
Spices: mace .....	do. 117,433	14,157	2,587
nutmegs .....	do. 544	156,303	2,206
cinnamon .....	do. 135,608	18,843	22,741
cloves .....	do. 5,995,066	168,414	41,883
pepper .....	do. 381,762	4,028,412	2,508,357
pimento .....	do. 385,781	636,178	250,682
Chinese cassia .....	do. 900	289,547	309,217
Tobacco, manufactured, other than snuff and cigars .....	do. 6,542	18,114	2,323
Snuff .....	do. 652,535	1,347	584
Indigo .....	do. 345,223	805,378	234,312
Cotton .....	do. 112	333,748	494,073
Powder, hair .....	do. 28,024	30	
gun .....	do. 4,754	5,770	5,770
Starch .....	do. 65,406	9,422	19,357
Glue .....	do. 13,251	67,299	14,181
Powder plates and dishes .....	do. 719,265	10,214	3,072
Iron, anchors and sheet .....	do. 655,683	822,375	239,324
slit and hoop .....	do. 2,102,809	620,646	360,747
Nails and spikes .....	do. 2,211	1,819,319	381,442
Quicksilver .....	do. 7,976	10,286	89,014
Paints, ochre, yellow, in oil .....	do. 59,686	10,808	
dry .....	do. 169,867		97,004



*Statement of goods, wares, and merchandise imported into the United States, &c.—Continued.*

Merchandise paying ad valorem and specific rates of duty.	1810.	1811.	1812.
Paints, Spanish brown.....pounds..	1,002,362	686,417	7,209
white and red lead.....do.....	2,680,299	1,938,799	459,426
Lead and manufactures of.....do.....	1,520,702	1,839,732	999,400
Seines.....do.....	1,689	1,670	.....
Cordage, tarred.....do.....	353,436	734,356	1,695,705
untarred.....do.....	58,704	156,908	61,021
Cables.....do.....	119,608	129,936	105,953
Steel.....hundred weight..	13,728	9,814	8,206
Hemp.....do.....	58,579	228,487	153,543
Twine, &c.....do.....	2,394	2,693	261
Glauber salts.....do.....	134	1	.....
Coal.....bushels.....	373,384	370,687	45,232
Malt.....do.....	.....	147	6
Fish, foreign caught, dried.....quintals..	2,998	5,685	2,221
pickled salmon.....barrels.....	1,689	.....	.....
pickled mackerel.....do.....	1,677	.....	.....
all other.....do.....	1,365	10,296	690
Glass, black, quart bottles.....gross.....	17,294	12,965	2,574
window, not above 8 by 10.....100 square feet..	21,802	11,849	1,849
10 by 12.....do.....	4,122	5,136	647
all above 10 by 12.....do.....	5,138	2,641	822
Cigars.....mille.....	23,394	13,937	12,632
Lime, foreign.....do.....	47	5	.....
Boots.....pairs.....	752	1,316	446
Shoes and slippers, silk.....do.....	1,195	3,628	7,648
morocco, for men, &c.....do.....	8,611	7,172	12,135
for children.....do.....	562	304	218
Cards, playing.....packs.....	5,377	186	72
wool and cotton.....dozen.....	.....	55	3

#### THE WAR WITH GREAT BRITAIN AND THE TARIFF ACT OF JULY 1, 1812.

While the declaration of war against Great Britain was a pending question, Mr. Smilie, from the Committee of Ways and Means, reported to the House a bill imposing additional duties upon imported goods, wares, and merchandise. This was on the 22d of May, 1812. On the 18th of the following month war was declared, the bill for that purpose going through both Houses of Congress and receiving the Presidential signature within the same day. On the 20th, the bill imposing additional duties was again taken up, reported from the Committee of the Whole to the House, and, after some amendment, ordered to be engrossed. On the 22d it was debated at considerable length, earnest opposition being made by several members, who, among other things, argued that the large increase of 100 per cent. on the then existing rates of duty would enable the merchants to sell the stocks they had on hand at a great advance, thus taking millions of dollars out of the pockets of the purchasers, without any advantage whatever to the Treasury. At the close of the debate the bill was passed by a vote of 76 to 48. The 48 nays were given, 22 by New England, 9 by New York, 2 by Pennsylvania, and the remainder by the South.

On June 29th the bill was passed by the Senate without amendment, and on July 1 received the signature of the President.

It imposed an addition of 100 per cent. to the duties previously levied upon goods, wares, and merchandise imported into the United States, and a further addition of 10 per cent. upon such as were imported in foreign vessels.

On vessels belonging wholly or in part to the subjects of foreign powers, which should be entered into the United States or Territories, it imposed an additional duty of \$1 50 per ton.

It was provided that this bill should continue in force during the continuance of the war with Great Britain, and till the expiration of one year after the conclusion of peace, and no longer; and that the addi-

tional duties levied should be collected on all such goods, wares, and merchandise as had been previously imported.

#### TARIFF ACTS OF 1813 AND 1815.

On the 29th of July, 1813, an act was approved by which a duty of 20 cents per bushel of 56 pounds was levied upon imported salt. This law, which also embraced a provision for certain bounties on exported fish and on vessels employed in the fisheries, was, like that of July 1, 1812, limited in its operation to one year after the close of the war with Great Britain.

An act approved March 3, 1815, repealed so much of the several acts imposing duties on tonnage and on imported commodities as imposed a discriminating duty on tonnage between foreign vessels and vessels of the United States, and between goods imported in these classes of vessels respectively. This repeal was to take effect in favor of any foreign nation whenever the President of the United States should be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operated to the disadvantage of the United States, had been abolished.

On February 5, 1816, an act was approved to continue in force the act of July 1, 1812, imposing additional duties upon imported goods and upon the tonnage of vessels, and providing that after June 30th of the same year a duty amounting to 42 per cent. of the then existing duties should be added thereto. (This last provision was, however, superseded by the new tariff act of April 27.) The act imposing a duty on imported salt was also continued in force by an act approved February 9, 1816.

#### TARIFF ACT OF APRIL 27, 1816.

On the 12th of March, Mr. Lowndes, from the Committee of Ways and Means, reported to the House of Representatives a bill to regulate the duties on imports and tonnage, and to provide suitable buildings for transacting the business of the customs; which was referred to the Committee on the Subject of the Revenue. On the 20th the bill was taken up in Committee of the Whole, and its consideration by sections commenced. On the next day the subject was continued, and Mr. Clay here appears as the advocate of "a thorough and decided protection to home manufactures by ample duties," moving to amend the bill by increasing the duty on imported cottons from 25 to 33½ per cent. His remarks in support of this motion drew out several members on the other side, after which he modified his amendment by substituting 30 per cent. for 33½, and proceeded to support the proposition in a lengthy argument. In the session of March 22, Mr. Ingham supported Mr. Clay's motion in a speech of considerable length, in the course of which he said that the great primary object of the bill under consideration was to make such a modification of duties upon the various articles of importation "as would give the necessary and proper protection and support to the agriculture, manufactures, and commerce of the country. The revenue was only an incidental consideration, and ought not to have any influence in the decision upon the proposition before the committee." The manufacturing interests, he said, were vitally concerned in the fate of this bill and its details. After speeches by Mr. Lowndes in opposition to the motion, and by Messrs. Clay, Gold, and Hulbert in its support, it was put to vote and carried by 68 yeas to 61 nays.

On the 23d, Mr. Smith, of Maryland, moved to increase the duty on



imported iron sheets, rods, and bolts, from \$1 50 to \$2 50 per cwt., which was carried without a division. A lengthy debate then occurred upon a motion of Mr. Huger to strike out 4 cents per pound as the duty on brown sugar, with the view of substituting  $2\frac{1}{2}$  cents. The sugar planting interests were stoutly represented in opposition to this motion to strike out 4 cents, which, however, was carried by 62 to 55. Upon motion of Mr. Clay the blank was filled with  $3\frac{1}{2}$  cents, the vote being 64 yeas to 58 nays.

In the session of March 25, after several minor articles had been disposed of, Mr. Webster renewed a motion, previously made, to strike out the duty proposed by the bill to be imposed on imported cottons, and to substitute the following :

For two years next ensuing the 30th day of June next, a duty of 30 per cent. ad valorem ; for two years, to commence at the termination of the two years last aforesaid, a duty of 25 per cent. ad valorem ; and after the expiration of the two years last aforesaid, a duty of 20 per cent. ad valorem.

Mr. Clay moved to amend so as to continue the 30 per cent. for three years, and the 25 per cent. one year. After considerable debate Mr. Clay's motion was negatived by a vote of 47 yeas to 61 nays, and Mr. Webster's amendment agreed to by a large majority.

On the 27th the question of the duty on imported iron in bars was debated at considerable length, and after the rejection of several propositions, some looking to an increase and others to a reduction of the rate of 75 cents per cwt., provided for in the bill as reported by the Committee of Ways and Means, a motion of Mr. Webster to reduce the duty to 45 cents was finally adopted by 62 yeas to 43 nays.

In the session of the 28th the duty on unmanufactured wool was, on motion of Mr. Ingham, fixed at  $7\frac{1}{2}$  per cent. ad valorem, instead of 15 per cent. as provided in the bill. At the close of this sitting the committee reported the bill with its amendments to the House, and it was ordered to lie on the table and be printed.

On April 2 the House, on motion of Mr. Lowndes, proceeded to consider the report of the Committee of the Whole.

In the session of the 3d the provision in regard to imported cottons was modified so as to make the duty 25 per cent. for two years after the 30th of June next following, and thenceforward 20 per cent. ad valorem ; but on motion of Mr. Smith, of Maryland, the time for the continuance of the duty of 25 per cent. was subsequently extended to three years, instead of two, the vote being, yeas 79, nays 71. The amendment reducing the duty on imported iron in bars from 75 cents to 45 cents was concurred in by a vote of 89 to 51. The duty on brown sugar was, on motion of Mr. Stearns, further reduced from  $3\frac{1}{2}$  cents to 2 cents per pound, by a vote of 86 yeas to 56 nays.

In the session of April 4, Mr. Randolph moved to strike out the provision fixing the minimum price of cotton goods (except nankeens direct from China) at 25 cents per square yard. He spoke at some length in support of his motion, avowing his willingness to encourage, as far as was proper, those manufactures of cloths conducted in the families of our citizens, but argued against the propriety of promoting the growth of manufacturing establishments to the extent and in the manner proposed by the bill.

Mr. Calhoun replied in a lengthy speech. He said :

The debate assumes a new aspect in the motion under consideration, it having been introduced professedly on the ground that manufactures ought not to receive any encouragement. Coming, as he did, from the south, and having, in common with his immediate constituents, no interest but in the cultivation of the soil, no motives could be imputed to him but such as were disinterested. He considered the subject before

the House to be one that was connected with the security of the country. The security of a country depended on its spirit and its means; and, modified as the industry of the country then was, its moneyed resources must to a great extent fail whenever it had the misfortune to be involved in war with a power dominant upon the ocean. It must ever be considered the plain dictate of wisdom in peace to prepare for war. What, then, were the resources of this country, and what were the effects of war upon them? Commerce and agriculture, till lately almost the only, still constitute the principal sources of our wealth. So long as these remain uninterrupted, the country prospers; but war, as we are now circumstanced, is equally destructive to both, since both depend on foreign markets, from which we are cut off as soon as we become involved in war with a maritime power.

If the mere statement of facts did not carry conviction to any mind, additional arguments might be drawn from the general nature of wealth. Neither agriculture, manufactures, nor commerce, taken separately, is the cause of wealth; it flows from the three combined, and cannot exist without each. The wealth of any single nation, it is true, may not immediately depend upon the three, but such wealth always presupposes their existence.

It is admitted by the most strenuous advocates on the other side that no country ought to be dependent on another for its means of defense; that at least our musket and bayonet, our cannon and ball, ought to be of domestic manufacture. But what, he asked, is more necessary to the defense of a nation than its currency and finance? Circumstanced as our country is, can these stand the shock of war? Behold the effect of the late war upon them! When our manufactures are grown to a certain perfection, as they soon will be under the fostering care of the Government, we will no longer experience these evils. The farmer will find a ready market for his surplus produce; and what is almost of equal consequence, a certain and cheap supply of all his wants. His prosperity will diffuse itself to every class in the community; and instead of that languor of industry and individual distress now incident to a state of war and suspended commerce, the wealth and vigor of the community will not be materially impeded. The arm of Government will be nerved, and taxes, in the hour of danger, when essential to the independence of the nation, may be greatly increased; loans, so uncertain and hazardous, may be less relied on; thus situated, the storm may beat without, but within all will be quiet and safe. To give perfection to this state of things, it will be necessary to add, as soon as possible, a system of internal improvements, and at least such an extension of our Navy as will prevent the cutting off of our coasting trade.

The above brief abstract of a portion of Mr. Calhoun's remarks will serve to give an idea of the class of considerations which, independent of any immediate interest in the success of manufacturing industry, operated to favor the adoption of the protective tariff of 1816.

In the session of April 6 the bill received some additional amendments, and was then ordered to be engrossed preparatory to its third reading. On the 8th it was read the third time, and Mr. Randolph moved the postponement of its further consideration until December. This was negatived by a vote of 47 yeas to 95 nays. The question recurring on the passage of the bill, Mr. Randolph opposed it in a three-hours speech, and Messrs. Wright and Telfair also spoke on the same side; after which the bill was passed by 88 yeas to 54 nays, as follows:

YEAS.—Messrs. Adgate, Alexander, Archer, Atherton, Baker, Barbour, Bassett, Bateman, Baylies, Bennett, Betts, Birdsall, Boss, Brooks, Brown, Cady, Caldwell, Calhoun, Cannon, Chipman, Clendenin, Comstock, Crawford, Creighton, Crocheron, Cuthbert, Darlington, Davenport, Desha, Glasgow, Gold, Grosvenor, Hahn, Hall, Hammond, Hawes, Henderson, Hopkinson, Ingham, Irvin of Pennsylvania, Jewett, Johnson of Kentucky, Kent, Langdon, Lowndes, Lumpkin, Lyle, Maelay, Marsh, Mason, Mayrant, McCoy, McLean of Kentucky, Milnor, Newton, Noyes, Ormsby, Parris, Piper, Pitkin, Pleasants, Powell, Ruggles, Sergeant, Savage, Schenck, Sharpe, Smith of Pennsylvania, Smith of Maryland, Southard, Strong, Taggart, Taul, Throop, Townsend, Tucker, Wallace, Ward of New York, Ward of New Jersey, Wendover, Wheaton, Whiteside, Wilkin, Willoughby, Thomas Wilson, William Wilson, Woodward, and Yates.



NAYS.--Messrs. Baer, Bradbury, Breckenridge, Bryan, Burnside, Champion, Clarke of North Carolina, Clopton, Culpeper, Edwards, Forney, Forsyth, Gaston, Goldsborough, Goodwyn, Hale, Hardin, Heister, Herbert, Huger, Hungerford, Johnson of Virginia, Kerr of Virginia, Law, Lewis, Love, Lovett, Lyon, Moore, Murfree, Nelson of Massachusetts, Nelson of Virginia, Pickens, Pickering, Randolph, Reynolds, Robertson, Roane, Root, Ross, Sheffey, Smith of Virginia, Stearns, Stuart, Tate, Taylor of South Carolina, Telfair, Thomas, Vose, Wilcox, Wilde, Williams, Wright, and Yancey.

In the Senate the bill was referred, on the 9th, to the Committee on Finance and on Uniform National Currency. On the 12th it was reported back with amendments, by Mr. Campbell, of the committee, and after receiving a few further amendments in Committee of the Whole, was passed as amended on the 20th. On the 25th the Senate amendments were taken up in Committee of the Whole in the House, and Mr. Randolph opposed, at some length, the Senate proposition to increase the duty on sugar from 2 to 3 cents per pound, which he deemed not only oppressive to the people, but highly improper as coming from the Senate, whose right he disputed, according to the spirit of the Constitution, thus in effect to assess a tax on the people. In conclusion, he called for the yeas and nays on the question of concurring in the amendment, when it was sustained by a vote of 54 yeas to 48 nays.

The remainder of the amendments were then read and concurred in by the House, and two days later the bill, receiving the signature of the President, became a law.

Among the most noticeable features of this tariff was the increase in the number of articles charged with a specific duty. The system of specific duties was also virtually extended to a large class of articles by the adoption of what is known as the minimum principle, which was embodied in the following *proviso* in the fourth section :

That all cotton cloths or cloths of which cotton is the material of chief value, (excepting nankeens imported directly from China,) the original cost of which at the place whence imported, with the addition of 20 per centum if imported from the Cape of Good Hope or from places beyond it, and of 10 per cent. if imported from any other place, shall be less than 25 cents per square yard, with such addition, be taken and deemed to have cost 25 cents per square yard, and shall be charged with duty accordingly.

*Provided also*, That all unbleached and uncolored cotton-twist, yarn, or thread, the original cost of which shall be less than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and shall be charged with duty accordingly ; and all bleached or colored yarn the original cost of which shall have been less than 25 cents per pound, shall be taken and deemed to have cost 75 cents per pound, and shall be charged with duty accordingly.

The duty on woolen manufactures, or articles of which wool was the material of chief value, (excepting blankets, woolen rugs, and worsted or stuff goods,) was fixed at 25 per cent. from the 30th day of June, 1816, to the 30th day of June, 1819, and after the latter date at 20 per cent. The same provision also applied to manufactures of cotton, or articles of which cotton was the material of chief value, and on cotton twist, yarn, or thread.

#### THE TARIFF ACTS OF APRIL 20, 1818, AND MARCH 3, 1819.

On the 11th of December, 1817, on motion of Mr. Smith, of Maryland, the Committee of Ways and Means were directed to inquire "whether any, and if any, what amendments are necessary to the act entitled 'An act to regulate the duties on imports and tonnage.'" On February 9, 1818, three bills modifying the then existing law were

introduced in the House of Representatives. Mr. Newton, from the Committee of Commerce and Manufactures, reported a bill to continue in force from and after the 30th of June, 1819, until the 30th of June, 1826, the fourth paragraph of the first section of the act of April 27, 1816, (that relating to the duties on cottons and woollens,) and also a bill to increase the duties on iron in bars and bolts, iron in pigs, castings, nails, and alum, and to disallow the drawback of duties on the exportation of powder. Mr. Forsyth, from the Committee on Foreign Relations, reported a bill supplementary to the tariff act of April 27, 1816. The first of these bills became a law on the 20th of April following.

By the act of March 3, 1819, the duties on wines not enumerated in the act of April 27, 1816, when imported in bottles or cases, were reduced from 70 cents to 30 cents, and when imported otherwise than in bottles or cases, from 25 cents to 15 cents per gallon.

#### TARIFF ACT OF MAY 22, 1824.

On January 7, 1824, a law was signed whereby certain discriminating duties on tonnage and merchandise were suspended, in regard to the Netherlands, Prussia, and the Hanseatic cities of Hamburg, Lubec, and Bremen.

On January 9 Mr. Tod, from the Committee on Manufactures, to which "had been referred sundry petitions and memorials, praying for the adoption of measures calculated to afford encouragement and protection to the manufacturing interests of the country," reported a bill to amend the several acts for imposing duties on imports, which was read twice and referred to the Committee of the Whole on the state of the Union. This bill was taken up in Committee of the Whole on the 10th of February, and the next day its consideration was entered upon at length, Mr. Tod advocating the bill, and making a general statement of its features and objects. He said there was nothing new in principle proposed in the measure before the House—nothing but to extend and equalize a system which experience had shown to be most beneficial, and to give to other departments of domestic industry and other oppressed portions of the community something of that protection which our laws had so liberally and wisely given to the cultivators of cotton and sugar, and to all the interests of navigation. One object of the bill, he said, was that, as to certain manufactured articles, the raw materials of which exist in abundance at home, we should by legislative provision give to our own workmen, not the exclusive supply and command of even our own market, but barely give them a part of the business of furnishing our own people with the plain rough necessities of life. Another object of equal importance was, that instead of continuing to support the agriculturists of Europe in almost everything, we may be compelled, by using more home-manufactured articles, to give to the farmers of our own country some market for their products. Another object, not inferior in magnitude to either of the former two, was to give to the country that strength and power which arise from possessing within itself the means of defense, and to rescue it from the dangers and disgrace of habitual reliance upon foreign nations for the common daily necessities of life.

The duties proposed were upon two distinct classes of articles. The first class embraced silks, linens, cutlery, spices, and some other things of less importance, most of which did not interfere with any home manufacture, or with any manufacture for which the country was then pre-



pared. But the most important duties proposed in the bill were for the purposes of protection, and were upon iron, hemp, lead, glass, wool and woolen goods. After noticing briefly the natural advantages of the country for producing these articles, he referred to the condition of the country at the time of the enactment of the last tariff, which was but a short time after the return of peace. The most important of our manufactures were then but just beginning. They were yet to gain skill in management, system, habit; all the indispensable requisites which experience only could give. Probably nine-tenths of the owners were in debt, and only getting slowly out of it by the weekly profits of their business. In a word, they were in every respect "infant manufactures." To expect that, under such circumstances, our countrymen should be able to rival in cheapness the old established foreign manufactures, was to expect what had never yet happened in any country. So that what in 1816 was called a moderate protecting duty, would scarcely have been adequate protection against a fair and liberal European competition, but was absolutely nothing against the little tricks of oppression by which wealthy foreign manufacturers could afford to throw away cargoes of their goods at reduced prices, or at no prices, in order to break down a growing rival, and indemnify themselves by fleecing the whole country afterward.

Mr. Tod took the ground that the tariff of 1816 had been inadequate. Under it the newly erected manufactures of earthenware had been the first to disappear. They and their workmen were now no more talked of than if they had never existed. In the same way went the most of our glass factories, our manufactures of white and black lead, our woollens, our hemp. Domestic iron, he said, had lingered a while longer, and still held a feeble existence, dwindling every year, and gradually sinking under foreign importations. All the devastations and losses of the war had been nothing compared with the devastations and losses of manufacturing capital under the tariff of 1816. \* \* \* \*

As to the details of the bill, Mr. Tod observed that it left the duties on cotton goods, with one exception, as it found them. The minimum valuation of imported cloths was raised from 25 cents to 35 cents per square yard, the intent being to give protection to fabrics superior in fineness by two or three grades to those already protected. This minimum of 35 cents prohibited no cotton goods which might not be fabricated better at home than any imported, and cheaper, too, as soon as foreign competition was excluded, but never before.

A duty of 6 cents per square yard, he said, was proposed on cotton bagging—a duty which was intended to be protective and prohibitory, and to give to Kentucky and other Western States which manufactured the bagging, and which consumed vast quantities of cotton, an advantage corresponding in a very small degree with the protecting duty of 3 cents a pound enjoyed by the cotton-grower.

As to the specific duties on sundry articles of hardware, these were taken chiefly from the list furnished by the Secretary of the Treasury, some years before, in answer to a call of the House. This was from a desire to substitute specific duties wherever practicable.

In answer to a proposition of Mr. Randolph to postpone the consideration of the bill, Mr. Clay said that thousands of petitions in regard to a revision of the tariff had come up to the House, setting forth a picture of distress and invoking the interposition of Congress. He was far from wishing to prevent a fair and deliberate discussion of the bill; but some regard must be had to time.

A long and earnest debate occurred on a motion of Mr. Brent to

strike out the clause laying a duty of 6 cents per square yard on cotton bagging, Mr. Clay taking a leading part in the discussion. The motion was finally rejected by a vote of 94 yeas to 107 nays. The rate was ultimately fixed at  $3\frac{3}{4}$  cents the square yard.

In the session of February 28, Mr. Fuller, of Massachusetts, moved to strike out from the first section of the bill so much as imposes a duty of \$1 12 per cwt. on iron in bars or bolts, not manufactured by rolling.

This increased duty (Mr. F. continued) will be to every farmer and mechanic a cause of increased cost in their implements of husbandry and of their respective mechanic arts. But of all classes the ship-builders will suffer most under the pressure of this new burden. The duty upon the iron used in ship-building would amount to \$116,500 per annum, an increase of \$38,833 upon the then existing duties—a very great addition to a burden already as great as could be sustained. And while this burden was coextensive with the United States, the benefit intended to result from it would be confined to only one, or at most three, of the States, and by far the greater part would be confined to the State of Pennsylvania alone. It is true there are iron manufactories in other States, but we have lately heard from the honorable Speaker that those in the Western States need no protection; and those in the Northern States are satisfied, as far as I am informed, with the present duty.

The proposition to increase the duty on iron is unreasonable from another consideration. In 1816, when the whole tariff underwent a complete revision, the duty on iron was fixed at \$9 a ton. In 1818, the manufacturers complained that the duty was too low to enable them to contend in the market against foreign iron, and they prevailed upon Congress to increase it to \$15. Notwithstanding this great concession, they had, for four years past, been urging the imposition of a still higher duty, and seemed hardly contented even with that now proposed.

Mr. Fuller then went on to argue that American manufacturers of iron could not hope to produce it as cheap as the imported article for many years, because of the difference between the rates of wages paid here and in Europe, a difference which could not disappear until our country had a great increase of population. The peasantry of these nations, (Russia and Sweden,) whom the gentleman from Kentucky had called serfs, had no alternative but to work in the iron mines or die of hunger. Not so in the fertile soil and genial climate of Pennsylvania. There the healthful and moderate labors of the husbandman were amply rewarded; and it would be doing violence to the obvious dictates of policy, no less than of humanity, to transform cultivators of the soil into miners and smelters of iron ore. \* \* \* \*

Mr. Buchanan, of Pennsylvania, followed Mr. Fuller. He said the duty upon bar-iron, according to the existing tariff, was \$15 per ton. This bill proposed to increase it to \$22 50. In reply to the allegation that the manufacturers of iron were in a prosperous condition, he said this was only true with respect to those who resided at some distance from the sea coast, and in a neighborhood in which there was a demand for all the iron they could manufacture. Foreign iron, before it could come into competition with theirs, must, in addition to the duty, pay the cost of transportation into the country. Such individuals, by the ruin of rival manufacturers, and the consequent destruction of domestic competition within their sphere, had become the monopolists of their neighboring markets. In this manner the farmer was compelled to pay a much greater price for his iron than he would be obliged to give if the protecting power of the Government would recall into existence those rival manufactories which had sunk under its neglect. The manufacturers residing in the interior, who had no market but in the Atlantic cities, in addition to the cost of their iron, were compelled to pay transportation upon it to a market where it came into competition with that from Russia and Sweden, and under the present tariff they must be ruined if they should continue in the business. In fact most of them, who were so situated, had been compelled to stop. A few years ago,



said Mr. B., the traveler going into the mountainous districts of Pennsylvania would have found a great number of furnaces and forges in active operation. Their owners were not only prosperous themselves, but they spread prosperity around them. These manufactories presented the best and surest market to the neighboring country for the products of agriculture. Thus they diffused wealth among the people, money circulated freely, and the manufacturer and the farmer were equally benefited. The present aspect of those districts presents a melancholy contrast to that which I have just described. It is a just comment upon the policy of that country which will not afford a reasonable protection to its own domestic industry, and thereby gives to foreigners a decided preference in its markets. Although that portion of Pennsylvania abounds with ore, with wood, and with water-power, yet its manufactories generally have sunk into ruin, and exist only as standing monuments of the false policy of the Government. The manufacturers and their laborers have both been thrown out of employment, and the neighboring farmer is without a market.

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Can any statesman, said Mr. B., regard this process with indifference? Is it the policy of this nation to suffer the manufacture of iron to be destroyed? No nation can be perfectly independent which depends upon foreign countries for its supply of iron. It is an article equally necessary in peace and war. Without a plentiful supply of it we cannot provide for the common defense. Can we so soon have forgotten the lesson which experience taught us during the late war with Great Britain? Our foreign supply was then cut off, and we could not manufacture in sufficient quantities for the increased domestic demand; the price of the article became extravagant; and both the Government and the agriculturist were compelled to pay double the sum for which they might have purchased it had its manufacture before that period been encouraged by proper protecting duties.

Mr. Buchanan went on to argue that the duty proposed was not prohibitory, but only protective; and that while affording protection to our industry, it would at the same time bring an increase of revenue, until the amount of iron imported should be one-third less than it was then. The use of iron was universal, and the revenue derived therefrom would be contributed in fair proportion by all parts of the Union. There was, therefore, no item in the bill which had fairer claims to be retained than the article of iron.

Mr. Buchanan was followed by Mr. Mallary, who spoke at considerable length on the same side.

After other speakers had been heard on each side of the question, the vote was taken on Mr. Fuller's motion to strike out the duty of \$1 12 per hundred-weight on iron, and the question decided in the negative by 54 yeas to 85 nays. This was on March 3, 1824.

In the session of March 23 an extended debate occurred on the motion of Mr. Cambreling, of New York, to reduce the proposed duty on hemp from 2 cents to 1½ cents a pound. The motion was supported by Messrs. Reed, Webster, Mercer, P. P. Barbour, Foot of Connecticut, Cambreling, and McKim, and opposed by Messrs. Buchanan, Tod, and Clay. On being put to the vote it was rejected by yeas 69, nays 107.

A motion of Mr. Isaacs, of Tennessee, to strike out the clause providing that cotton cloths costing less than 35 cents the square yard should be taken to have cost 35 cents, and be charged with duty accordingly, gave rise to a debate extending over several days, (from March 26 to April 4,) in which Messrs. P. P. Barbour, Clay, Rankin, Webster,

Wood, Garnett, Williams of North Carolina, and Strong, discussed at length the general principles of the bill; Messrs. Clay, Wood, and Strong supporting, and the others opposing it.

Mr. Webster opposed the passage of the bill in the shape in which it was before the House. He denied that the question was between the friends of an "American policy" and those of a "foreign policy," and said the implication that there was a more peculiar regard to American interests in the one class of opinions than in the other, was to be resisted and repelled. That, he said, was the truest American policy which would most usefully employ American capital and American labor, and best sustain the whole population. With him it was a fundamental axiom that the great interests of the country were united and inseparable; that agriculture, commerce, and manufactures must flourish together or languish together, and that all legislation was dangerous which proposed to benefit one of them without looking to the consequences that might fall upon the others.

Mr. Webster denied that there was any such general distress among the manufacturing interests of the country as had been represented. On the contrary, he believed there had been no period in which the general prosperity was better secured, or rested on a more solid foundation.

Even if, judging of this question, we were to regard only those proofs to which we have been referred, we shall probably come to a conclusion somewhat different from that which has been drawn. Our exports, for example, although certainly less than in some years, were not last year so much below an average, formed upon the exports of a series of years, and putting those exports at a fixed value, as might be supposed. The exports of agricultural products, of animals, of the products of the forests, of the sea, together with gunpowder, spirits, and sundry unenumerated articles, amounted in the several years to the following sums:

In 1790 .....	\$27,716,152
In 1804 .....	33,842,316
In 1807 .....	32,465,854

Coming up now to our own times and taking the exports of the years 1821, 1822, and 1823, of the same articles and products at the same prices, they stand thus:

In 1821 .....	\$45,643,175
In 1822 .....	48,782,295
In 1823 .....	55,863,491

Mr. Webster argued that in statements made by the advocates of the bill the year 1803 had been taken for the purposes of comparison, and that as this was a year when the exportations were extraordinarily heavy, the comparison was not a fair one. By reference to the account it would be found that there was an export, during the year in question, (1803,) of 1,300,000 barrels of flour; but the very next year it fell off to 800,000, and the year following that to 700,000. In the next place there never had been any reason to expect that the increase in the exports of our agricultural products would keep pace with the increase of our population. That would be against all experience.

After referring to other tests indicating the general condition of the country to be far better than had been described, and tracing the policy of the British government from extreme exclusiveness toward a greater liberality in matters of trade, Mr. Webster said the truth was that all these obsolete and exploded notions (of protection) had their origin in very mistaken ideas of the true nature of commerce:

Commerce is not a gambling among the nations for a stake to be won by some and lost by others. It had not the tendency necessarily to impoverish one of the parties to it while enriching the other. All parties were gainers by the operations of just and liberal commerce. If the world had but one clime and one soil; if all men had the same wants and the same means on the spot of their existence to gratify those wants, then, indeed, what one obtained from another by exchange would injure one party in the same degree that it benefited the other; then, indeed, there would be some foundation



for the balance of trade. But Providence has disposed our lot more kindly. We inhabit a various earth. We have reciprocal wants and reciprocal means of gratifying each other's wants. This was the true origin of commerce, its only object being to produce that exchange of commodities between individuals and between nations which would conduce to the advantage and to the happiness of both. Commerce between nations has the same essential character as commerce between individuals or between parts of the same nation.

Another topic brought into this debate was the export of specie, which had been complained of as a great evil. Gentlemen on the other side had imputed the loss of a home market to the want of money, and this want of money to the exportation of the precious metals. Thus the India and Chinese trade had been denounced as a commerce conducted on our side almost exclusively with gold and silver. There were no shallower reasoners than those political and commercial writers who represent it to be the only true and gainful end of commerce to accumulate the precious metals. These are articles of use and articles of merchandise, with this additional circumstance belonging to them, that they are made by the general consent of nations the standard by which the value of all other merchandise is to be estimated. There may be too much of these or too little in a country at a particular time, as there might be of any other articles; and when the market is overstocked with them, as is often the case, then exportation becomes as proper and useful as that of other commodities, under similar circumstances. There is no more occasion to repine when the dollars which had been brought here from South America were dispatched to other countries than when coffee and sugar took the same direction.

Mr. Webster objected to the course of reasoning pursued by the friends of the bill in that they argued as if the interests of manufactures had not hitherto been protected, and said:

Look to the history of our laws; look to the present state of our laws. Consider that our whole revenue, with a trifling exception, is collected at the custom-house and always has been; and then say what propriety there is in calling on the Government for protection, as if no protection had heretofore been afforded. The real question before us, in regard to all the important clauses of the bill, is not whether we will *lay* duties, but whether we will *augment* duties. The demand is for something more than exists, and yet it is pressed as if nothing existed. It is wholly forgotten that iron and hemp, for example, already pay a very heavy and burdensome duty; and in fact one would infer that hitherto we had rather taxed our own manufactures than fostered them by taxes on those of other countries. We hear of the fatal policy of the tariff of 1816; and yet the law of 1816 was passed avowedly for the benefit of manufacturers, and, with very few exceptions, imposed on imported articles very great additions of tax; in some important instances, indeed, amounting to a prohibition.

On the general question, sir, allow me to ask if the doctrine of prohibition, as a general doctrine, be not preposterous? Suppose all nations to act on it; they would be prosperous then, according to the argument, precisely in the proportion in which they abolished intercourse with one another. Protection and encouragement may be, and are, doubtless, sometimes wise and beneficial, if kept within proper limits; but when carried to an extravagant height, or to the point of prohibition, the absurd character of the system manifests itself.

In discussing the proposed duty on iron, Mr. Webster said:

The freight on iron has been afforded from Sweden to the United States as low as \$8 per ton. This is not more than the price of fifty miles land carriage. Stockholm, therefore, for the purpose of this argument, may be considered as within fifty miles of Philadelphia. Now, it is at once a just and a strong view of the case to consider that there are, within fifty miles of our market, vast multitudes of persons who are willing to labor in the production of this article for us at the rate of 7 cents per day, while we have no labor which will not command, upon the average, at least five or six times that amount. The question, then, is, shall we buy this article of those manufacturers, and suffer our own labor to earn its greater reward, or shall we employ our own labor in a similar manufacture, and make up to it, by a tax on consumers, the loss which it must necessarily sustain?

After considering the duty on hemp, Mr. Webster presented a computation showing that the duties paid to the Government for the materials necessary to the construction of a ship of 359 tons, under the bill,

would amount to \$1,400. The condition of the shipping interests were not such as to warrant the imposition of additional burdens thereon. A very different policy was pursued by our great commercial and maritime rival. It seemed to be announced as the sentiment of the Government of England, and, undoubtedly, it was the real sentiment, that the first of all manufactures is the manufacture of ships. After citing some of the regulations of Great Britain, designed especially for the protection of the shipping interests, Mr. Webster concluded as follows:

Sir, I will detain you no longer. There are some parts of this bill which I highly approve; there are others in which I should acquiesce; but those to which I have now stated my objection appear to me so destitute of all justice, so burdensome and so dangerous to that interest which has steadily enriched, gallantly defended, and proudly distinguished us, that nothing can prevail upon me to give it my support.

At the conclusion of the debate on Mr. Isaacs's amendment in regard to the minimum price of cotton cloths, it was rejected by a vote of 72 yeas to 96 nays. [The minimum rate was ultimately fixed at 30 cents the square yard.]

Mr. Clark, of New York, moved to amend the duty on iron by reducing it from \$1 12 to 90 cents per cwt. After considerable debate this motion prevailed by a vote of 99 to 90, and the rate thus fixed remained in the bill as finally passed. After the consideration of several minor amendments, the committee rose and reported the bill to the House.

After a determined opposition at every stage, the bill finally passed the House on Friday, April 16, by a vote of 107 yeas to 102 nays, as follows:

**YAYS.**—Messrs. Abbot, Alexander of Virginia, Allen of Massachusetts, Allen of Tennessee, Archer, Baylies, P. P. Barbour, J. S. Barbour, Bartlett, Bassett, Blair, Breck, Brent, Burleigh, Burton, Cambreling, Campbell of South Carolina, Carter, Carey, Cobb, Cocke, Conner, Crowningshild, Culpepper, Cushman, Cuthbert, Day, Dwinell, Edwards of North Carolina, Floyd, Foot of Connecticut, Foote of New York, Forsyth, Frost, Fuller, Gatlin, Gist, Govan, Gurley, Hall, Hamilton, Harvey, Hayward, Herriek, Hobart, Hogeboom, Hooks, Isaacs, Kent, Lathrop, Lee, Leftwich, Lincoln, Litchfield, Livermore, Livingston, Locke, Long, Longfellow, McCoy, McDuffie, McKee, Mangum, Mercer, Moore of Alabama, Neale, Nelson, Newton, O'Brien, Owen, Plumer of New Hampshire, Poinsett, Randolph, Rankin, Reed, Reynolds, Rives, Saunders, Sanford, Sibley, Arthur Smith, Alexander Smith, William Smith, Spaight, Spence, Standefer, A. Stevenson, J. Stevenson, Taliaferro, Tannall, Thompson of Georgia, Tucker of Virginia, Tucker of South Carolina, Vance of North Carolina, Warfield, Webster, Whipple, Williams of New York, Williams of Virginia, Williams of North Carolina, and Wilson of South Carolina.

**YEAS.**—Messrs. Adams, Alexander of Tennessee, Allison, Barber of Connecticut, Bartley, Beecher, Bradley, Brown, Buchanan, Buck, Buckner, Cady, Campbell of Ohio, Cassedy, Clark, Collins, Condict, Cook, Crafts, Craig, Durfee, Dwight, Eaton, Eddy, Edwards of Pennsylvania, Ellis, Farrelly, Findlay, Forward, Garrison, Gazlay, Harris, Hayden, Hemphill, Henry, Herkimer, Holcombe, Houston, Jenkins, Johnson of Virginia, J. T. Johnson, F. Johnson, Kidder, Kremer, Lawrence, Letcher, Little, McArthur, McKean, McKim, McLean of Delaware, McLean of Ohio, Mallary, Markley, Martindale, Marvin, Matlack, Matson, Metcalf, Miller, Mitchell of Pennsylvania, Mitchell of Maryland, Moore of Kentucky, Morgan, Patterson of Pennsylvania, Patterson of Ohio, Plumer of Pennsylvania, Prince, Richards, Rich, Rogers, Rose, Ross, Scott, Sharpe, Sloan, Sterling, Steward, Stoddard, Storrs, Strong, Swan, Tay-



lor, Ten Eyck, Test, Thompson of Kentucky, Tod, Tomlinson, Tracy, Trimble, Tyson, Udree, Vance of Ohio, Van Rensselaer, Van Wyck, Vinton, Wayne, Whitman, Whittlesey, White, Wickliffe, James Wilson, Henry Wilson, Wilson of Ohio, Wood, Woods, and Wright.

In the Senate the bill encountered a determined resistance from the opponents of a strongly protective policy, and was materially modified in the direction of lower duties. Thus, the duty on "manufactures of wool, or of which wool shall be a component part, the actual value of which, at the place whence imported, shall not exceed  $33\frac{1}{3}$  cents per square yard," was reduced from  $37\frac{1}{2}$  per cent. ad valorem to 25 per cent. ad valorem. This amendment was rejected by the House, and modified by the conference committee, whose report was finally adopted by inserting "except flannels and baizes," instead of the words, "or of which wool shall be a component part." Another amendment, which was agreed to, reduced the minimum on cotton goods from 35 cents to 30 cents per square yard. Another amendment, also agreed to, struck out so much of the prospective duty on wool as increased that duty by an annual addition of 5 per cent. from 30 per cent. until it should reach 50 per cent. Another amendment struck out the clause imposing a duty on cotton bagging of  $4\frac{1}{2}$  cents per square yard until the 30th of June, 1825, and, after that date, a duty of  $5\frac{1}{2}$  cents per square yard. This was disagreed to, and the duty finally fixed in the report of the conference committee at  $3\frac{3}{4}$  cents per square yard. The duty on hemp was reduced from 2 cents per pound to \$35 per ton, which the House amended by inserting the words "at the rate of" before the words "thirty-five dollars per ton." The report of the committee of conference was agreed to by both Houses on the 19th of May, and on the 22d the bill received the signature of the President.

The act of 1816 laid a duty of 25 per cent. ad valorem "on woollen manufactures of all descriptions, or of which wool is the material of chief value, excepting blankets, woollen rugs, and worsted or stuff goods," until June 30, 1819, after which date the duty was to be reduced to 20 per cent. By the new law, "all manufactures of wool, or of which wool shall be a component part, (except worsted stuff goods and blankets, which shall pay 25 per cent. ad valorem,) were charged with a duty of 30 per cent. ad valorem, until the 30th of June, 1825, and after that time, with a duty of  $33\frac{1}{3}$  per cent. ad valorem: *Provided*, That, on all manufactures of wool, except flannels and baizes, the actual value of which at the place whence imported shall not exceed  $33\frac{1}{3}$  cents per square yard, shall be charged with a duty of 25 per cent. ad valorem." The second clause of the first section is as follows: "On all manufactures not herein specified of cotton, silk, flax, or hemp, or of which either of these materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of 25 per cent. ad valorem; on all other manufactures of silk or of which silk shall be a component material, 20 per cent. ad valorem: *Provided*, That on all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which at the place whence imported, with the addition of 20 per cent. if imported from the Cape of Good Hope or any place beyond it, and of 10 per cent. if imported from any other place, shall be less than 30 cents per square yard, shall, with such addition, be taken and deemed to have cost 30 cents per square yard, and shall be charged with duty accordingly, And that all unbleached and uncolored cotton twist, yarn, or thread, the original cost of which shall be less than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and shall be charged with duty accordingly.

And all bleached or colored cotton yarn, twist, or thread, the original cost of which shall be less than 75 cents per pound, shall be deemed and taken to have cost 70 cents per pound, and shall be charged with duty accordingly: *Provided, also*, That the provisions of this act shall not apply to, or be enforced against importations of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the 1st day of January next ensuing."

The next clause, laying a duty on wool, is as follows: "On wool manufactured, a duty of 20 per cent. ad valorem, until the 1st day of June, 1825; afterwards a duty of 25 per cent. ad valorem until the 1st day of June, 1826; afterwards a duty of 30 per cent. ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed 10 cents, shall be charged with a duty of 15 per cent. ad valorem, and no more."

The following are the duties imposed on some of the leading articles specified in the bill:

On japanned wares of all kinds, on plated ware of all kinds, and on all manufactures not otherwise specified, made of brass, iron, steel, pewter, lead, or tin, or of which either of these metals is a component material, a duty of 25 per cent. ad valorem.

On lead in pigs, bars, or sheets, 2 cents per pound.

On red or white lead, dry or ground in oil, 4 cents per pound.

On Brussels, Turkey, or Wilton carpets, and carpeting, 50 cents per square yard.

On all Venetian and ingrain carpets or carpeting, 25 cents per square yard.

On all other kinds of carpets or carpeting of wool, flax, hemp, or cotton, or parts of either, 20 cents per square yard.

On hemp, at the rate of \$35 per ton.

On tarred cables and cordage, 4 cents per pound.

On untarred cordage, yarns, twine, pack-thread, and seines, 5 cents per pound.

On cotton bagging, 3 $\frac{3}{4}$  cents per square yard.

On iron in bars or bolts, not manufactured, in whole or in part, by rolling, 90 cents per 112 pounds.

On round iron, or braziers' rods, of three-sixteenths to eight-sixteenths of an inch in diameter inclusive, and on iron in nail or spike rods slit, and on iron in sheets, and hoop-iron, and on iron slit or rolled for band-iron, scroll-iron, or casement-rods, 3 cents per pound.

On window-glass, not above 8 inches by 10 inches in size, \$3 per hundred square feet; not above 10 by 12 inches in size, \$3 50 per hundred square feet; and if above 10 by 12 inches in size, \$4 per hundred square feet: *Provided*, That all window-glass imported in plates, uncut, shall be chargeable with the highest rates of duties hereby imposed.

A duty of 12 $\frac{1}{2}$  per cent. ad valorem on all articles not herein specified, *i. e.*, in the bill, and now paying a duty of 7 $\frac{1}{2}$  per cent. ad valorem, with the exception of patent adhesive felt for covering ships' bottoms, which shall be admitted free of duty until June 30, 1826.

An addition of 10 per cent. to the regular duties was laid upon all goods imported in vessels not of the United States, except such ships as were entitled by treaty or by act of Congress to equality of privileges with our own.

The third section provided for a drawback of the duties imposed by the act, on the exportation of any article that should have paid the same within the time and in the manner, and subject to the provisions



and restrictions prescribed in the fourth section of the act of April 27, 1816.

Only a few of the leading articles enumerated in the bill are given in the above synopsis, the duties on all articles being embraced in the tabular statement hereto annexed, (Appendix A.)

The tariff act approved February 11, 1825, remitted the duties on books, maps, and charts, imported for the use of Congress.

#### TARIFF ACTS OF MAY, 1828.

Mr. Mallary, of Vermont, chairman of the Committee on Manufactures, from which the bill was reported, delivered, in Committee of the Whole, March 4, an elaborate speech, from which the following extracts are made :

In a country like the United States, where all may engage in what employment they choose, there can never be a monopoly by any body of manufacturers. The extent of the country, the favorable positions everywhere afforded, the industry and enterprise of the people, will always be a safeguard against the least danger. You might as well maintain that the farmers are monopolists, the mechanics are monopolists, as to lay the same charge against the manufacturer. I maintain that the tendency of protecting domestic manufactures is to prevent a most dangerous and powerful monopoly, a moneyed aristocracy, that would be resistless, overwhelming. I mean distinctly the mercantile interest on the sea-board. If this nation, great and extensive as it is and will be, were composed of farmers and merchants alone, what would be the consequence? The sea-board would be the place of exchange for domestic and foreign productions. This would be effected at a few points favorable by nature. Profits and gain would from necessity be confined to a few. The farming interest must sustain all the charges and expenses of transportation of its productions, which are heavy and bulky, while the merchant would at all times secure to himself his reward, whatever may be the sacrifices and losses of the farmer. On the sea-board, therefore, all the moneyed capital of the nation would concentrate. The interior would be in dependence, debt, and bondage. I am not insensible to the importance of foreign commerce; but that alone never did and never can make a nation of extensive territory prosperous. History proves the fact. To be sure, large cities have sprung into existence by trade; nations or states possessing small domain, like Venice and Genoa, may have become rich and powerful by foreign commerce.

A country as extensive as France, or Germany, or Russia, or the United States, never could have wealth, competence, and the ordinary comforts of life universally distributed without the aid of domestic manufactures. There might be a Hanseatic league of cities, rich and powerful, showing defiance to the proudest monarchs, while the countries which supported them would remain poor, depressed, and miserable.

We have been presented with arguments from a high commercial source to prove the folly of the protective system. No clearer demonstration could be afforded than they give of the value of domestic manufactures. Take woolens: We have been informed from this source that the consumption of the United States is \$72,000,000. On this amount, it is said, the protection by duties equals \$27,000,000. Merchants' profits, operating also as a further protection, \$13,680,000. These charges are pretended to operate on the amount consumed, whether foreign or domestic. If we imported the \$72,000,000, duty free, \$13,680,000 must be left in the hands of the merchant and those with whom he is immediately connected. Take cottons: We consume, perhaps, \$50,000,000. Here would be \$9,000,000 more in profits. Suppose all exchanges of the products of manufacture and agriculture were made by the merchants on the sea-board, perhaps \$50,000,000 or \$100,000,000 a year would fall to their share and those concerned. From their own statements and reasonings we can at once see the danger of a most overwhelming monopoly, had the system of protecting domestic manufactures never been adopted, or if it should be abandoned. The charge of monopoly against manufacturers should never spring from such a source. It is therefore sound policy to adopt such measures as will divide the moneyed capital of the nation. Instead of its remaining confined to few places on the sea-board, the good of the nation requires that it should be distributed. The protection and security of domestic manufactures will produce this great beneficial result.

If foreigners choose to embark in the manufacturing establishments of the country, their private interests at once become identified with the general interests of the nation. The capital is fixed. Their profits are not derived from daily adventure and speculation, but from investments more durable than life. The capital of the foreign



merchant may be withdrawn on the sailing of any Liverpool or Havre packet. The manufacturer has his capital fastened firmly in the country.

In a memorial from Charleston, South Carolina, distinguished for its candor and ability, a rule is laid down, to which I will refer. It is that "if a nation will not buy, it cannot sell." It would seem to follow that if a people cannot sell, they cannot buy. Now apply this rule to six or seven millions of the people of this Union. What is the condition of the agricultural States not engaged in the growing of cotton, rice, and tobacco? The whole amount exported from the United States in 1826, to Great Britain, was about \$20,400,000. Of this \$19,039,000 was in cotton, rice, and tobacco, leaving \$1,361,000 from those parts of the United States where those three great articles are not produced. We exported in all, to France, \$9,130,000; in cotton alone, \$8,170,000, leaving \$1,130,000 from the United States of everything else. Now, sir, if we cannot sell, we cannot buy.

I know that it is often said and urged that we endanger the market for the great staples of the South by pursuing the policy of protecting domestic manufactures. Let this be the subject of a fair and candid consideration. Let us look at it with rigid impartiality. "England may retaliate," is the proposition. Why? For what reason? It is now seen that, as a nation, we, in the direct trade, take from her five or six millions more than she takes from us. So far there is no reason of complaint. Three-fourths of what she does take is a raw material—cotton, without which she could scarcely exist. She takes it from us only because the world, besides, does not and cannot supply her wants.

In 1825 England manufactured to the value of \$260,000,000, exported \$133,000,000. In 1827 the manufacture of cotton fabrics will not fall short of \$300,000,000.

By a statement I offer, it appears that, in 1827, England used 851,000 bales; 631,000 from the United States, 220,000 from all the rest of the world. To suppose that England would attempt to punish us for a tariff that might exclude five or six millions of her manufactures, by excluding three-fourths of the whole quantity of the cotton she uses, would be strange indeed. What was her policy as to wool? This is an article produced by her own people, upon which a multitude of her farmers depend. It is estimated that they annually produce 144,000,000 pounds. She uses 160,000,000 pounds, and exports only \$27,000,000 of the fabric. Yet England reduced the duty on foreign wool to a nominal amount. Why? To aid manufactures. It was to enable her subjects to rival all other nations. To refuse to take our cotton, then, would be a singular contradiction to her whole policy. If, then, she, to aid an export of \$27,000,000 of woolen fabrics, will suffer the wools of other nations to come into her own market, can any one suppose that she would exclude a raw material she cannot produce when her exports of a fabric amount now to \$150,000,000? No, sir; I maintain that the interests of the cotton-growing States are doubly secured by promoting the manufacture in the United States.

Again, it is urged that all duties on imports are taxes on consumers. This may be true as to those articles which we exclusively procure from abroad. It is untrue as to such articles as are produced by domestic industry, nearly or wholly sufficient to supply the demand. It is supposed that we produce cotton fabrics to the value of \$50,000,000. A great proportion are valued at 16 cents and under, the square yard. The duties and charges would be about 10 cents. Remove the protection, and according to the rule that duties are a tax on the consumer, we should be furnished with the fabric at 4 cents the running yard. The absurdity is apparent. Take a fabric valued at 9 cents the square yard; the duties and charges would be about the same I have before stated. According to the rule, this fabric could be afforded to the consumer for nothing.

Take mails; the duty is 5 cents. The average price may be 7 cents in market. The consumer, by the rule laid down, should have them for 2 cents per pound. I will mention but one article more—I mean cheese. The duty is 9 cents per pound. The average value in market not over 7 cents. If duties on the foreign article are a tax on the consumer, he is, in equity and good conscience, entitled to 2 cents for every pound he eats.

Mr. Mallary then proceeded to examine the details of the bill.

Mr. Barney, of Maryland, replying to Mr. Mallary, remarked:

The bill under consideration aims a fatal blow at the navigating and commercial interests of the country; yet affords in its practical details no protection to the agricultural and manufacturing classes. While it proposes to increase the duties on the raw materials, wool, hemp, and flax, in a ratio almost equivalent to prohibition, it refuses to extend corresponding protection to the manufacture; thus annihilating the manufactories themselves. What avail is it to the grower of these articles that foreign competition is excluded, if, at the same time, you destroy the home market? The manufacturer asks for bread—we give him a stone. This bill keeps the word of promise to the ear, but breaks it to the sense. Sir, were I to see the crew of a ship busily employed in perforating her bottom with auger-holes, and at the same time loading her with stone-ballast, I should naturally come to the conclusion that they designed to sink her as soon as she got into deep water. Such is precisely the predicament in which the



bill is presented to us. Overloaded, surcharged, it has no one principle of buoyancy imparted to it, and must sink by its own specific gravity. To my view, it presents no one redeeming feature to atone for and reconcile us to its deformity. \* \* \*

Although we hear no complaint from the manufacturers of iron, it is proposed to increase the duty on it also. Let it not be forgotten that the attention of many sections of our country is directed to facilitating intercourse by means of railroads, and a single fact connected with this subject is worth a volume of inferences. A company was recently established in France to make a railroad from Havre de Grace, its commercial emporium for cotton, tobacco, rice, and other bulky articles, to Paris, in the vicinity of which are many large manufactories. The experiment was in a successful train, when the duties on iron presented insuperable objections, and the Government refusing to diminish them, the project was abandoned. May we not apprehend similar results, and thus a check be given to what now promises to unfold a new era in the prosperity of our country, by enabling us to advance in a single year the strides of centuries? Is it not the boast of our country that the good provided for us is distributed more uniformly, more equally, and more justly than to the inhabitants of any other nation on the globe? Shall we not pause? We are well. Why seek to be better? Why make experiments doubtful, uncertain, undefined, and probably ruinous in their results? We have found the commerce of the country productive and fruitful, not only sustaining the whole expenditures of Government, but, after extinguishing the debts of two wars, providing ample funds for internal improvements, destined to accelerate the speed of the republic in her march to the high destinies which await her. Commerce is the twin-sister of agriculture, the handmaid of manufactures. Not a vessel floats the ocean but is freighted with the produce of a fertile soil, the products of the industry of our people—in peace, the nursery of your gallant seamen—the exhaustless source of your revenues, without which, in war, the glory of the nation would be shorn of its beams, and the national exchequer prove barren, unproductive, and incapable of replenishment.

Mr. J. S. Stevenson, of Pennsylvania, after some introductory remarks, continued as follows :

Material alterations never have been, and never will be, made in the tariff without being painfully felt in some quarter; and all that justice and wisdom can do, is to make the nearest approach to doing the greatest general good, with the least individual injury. At an early period after the appointment of the Committee on Manufactures, its members found, from conversations among themselves, that it would be proper to propose to the House some changes in the present tariff, and they agreed that, in such proposition, certain articles of great leading importance should be embraced. Most of these were simple in their nature, and the extent of protection necessary could be seen with tolerable clearness, and be readily estimated. The acquaintance which the members of the committee had with these subjects was such as to enable them to decide with promptness, and consequently to have reported early. Other articles, however, with the nature of which the committee were but little acquainted, which had been the cause of strong legislative controversy, and are even now connected with the political excitement of the times, came also under consideration. With the claims of these articles to protection the committee were favorably impressed, and they promptly determined to recommend such a course as should give unquestionable relief; but at the same time, to be influenced in this recommendation by the same temperate rules which they meant to apply to other articles, having always in view that there are consumers as well as manufacturers, buyers as well as sellers, and that they were to frame a bill in such a spirit as might afford some reasonable hope of its adoption by the national legislature.

The subject of the manufactures of woollens was the most complex and difficult to be understood. A bill of last year had been matter of special controversy. The manufactories of woollens were principally located in the Eastern States, and a powerful interest urged an increase of duties on the importation of woolen goods. The identification of this one interest with the politics of the day, on the one hand, to the exclusion of all others, and the contention of the Middle States, on the other hand, to be admitted to the benefit of equal protection on some of their principal productions, such as iron, hemp, wool, spirits, &c., rendered the situation of the committee by no means enviable, especially when a considerable interest throughout the Union was averse to any present change. The committee, therefore, determined to strive to obtain the best possible information on the complicated question relative to the woolen manufactures; to give this information, when acquired, all the benefit of an authenticated form; to place the facts before the House and the nation on which the committee should have acted; and if, by doing justice to each interest they nevertheless failed to separate the unhappy connection of the question with whom presidential power should be intrusted, from that of legislation as to what articles should be admitted into the present tariff, still the facts on record would prove that the committee had intended perfect justice to all, and had not withheld it in their recommendation.



I shall now, continued Mr. Stevenson, enter upon the construction of some parts of the bill, give a statement of facts relating to some of the articles on which an increase of duty is proposed, and as briefly as possible give the views of the committee in recommending them to protection.

The first in order relates to the time at which it is proposed the provisions of the bill shall go into effect. The committee have fixed on the 30th June next, not merely because it has been frequently adopted, but because it is believed that if any bill be passed this session, the time elapsing between its passage and that day will not be sufficient for notice of the fact to be transmitted to Europe, and for extensive importations to be made, ruinous to the present manufacturing interests, in consequence of such extraordinary supply in anticipation of the operations of the bill.

The committee were convinced that the most destructive principle of the tariff of May 23, 1824, was that it imposed only part of the duty on woollens, on the 30th June, 1824, and held out an extraordinary premium to importation from that time to the 30th June, 1825, when an additional duty of  $3\frac{1}{2}$  per cent. was to take effect. The consequence was, that instead of the usual average supply of eight and a half millions, there were upward of twelve millions of woollens imported in 1825, and this produced mainly the great depression of 1826, and the destruction of some factories and great losses to others, but from which they are now recovering, as the importations are again reduced to about eight millions, exclusive of carpetings. If legislation were as intelligent as commerce is vigilant, much national evil might be avoided.

The first article in the bill is what is usually termed hammered bar-iron. The present duty on the ton of 2,240 pounds is \$18, which the committee propose to raise to \$22 40. Rolled-iron the committee propose to raise from \$30 to \$37 a ton, as the quantity of this article imported in 1827 greatly exceeded that in 1826. Pig-iron to be increased from \$10 per ton to \$12 50. It may be satisfactory to show the probable quantity of iron used in the United States; how much of this is imported, and how much is produced at home.

For the year ending 30th September, 1827, the quantity of hammered bar-iron imported over and above that re-exported was 21,730 tons; the cost abroad \$1,199,525. Of rolled bar-iron 7,095 tons, cost abroad \$333,780; total 29,635 tons, cost \$1,533,305. The quantity of pig-iron imported was 1,756 tons, equal to 1,171 tons hammered bar-iron, cost \$46,881. The average cost abroad of the whole quantity of hammered bar-iron imported last year was \$52 20 per ton; of rolled, bar, and bolt, \$42 22. Eight-tenths of the hammered, bar, and bolt iron comes from Sweden and Norway; nearly all the balance from Russia. The rolled, bar, and bolt iron comes almost exclusively from England. The Russia old sable is very superior iron, and costs abroad about \$62 per ton. New sable costs about \$57, charges included; the freight to the United States about \$10 per ton; the duty \$18 per ton, and sells at from \$95 to \$100 per ton. Swedish iron costs in Gottenburg, charges of shipment included, about \$57 per ton; freight to the United States, \$7 per ton; duty, \$18 per ton; and sells at from \$94 to \$98 per ton. Nearly all the rolled-iron comes from England; it costs, with charges of shipment, about \$44 per ton; freight, from \$2 50 to \$3 per ton; duty, \$30 per ton, and sells at about \$82; it is of very inferior quality.

Pig-iron, of the quality imported, which is the best, costs abroad about \$28 per ton; freight, \$3 per ton; duty, \$10 per ton, and sells at \$50 per ton. The greater part comes from Scotland, and is of very good quality.

I have stated the quantity of rolled and hammered iron and pigs imported to be equal to 30,000 tons. Let us now see the quantity produced in the United States. Pennsylvania, the center of the Union, and its bond, stands foremost in the production of this invaluable metal. A very accurate estimate gives 22,600 tons of bar and rolled iron, and 14,000 tons of castings, as her annual product, equal to 48,000 tons of pig-metal. New York produces, if all in pig-metal, equal to 13,500 tons; Virginia, 10,500 tons; Ohio, 5,000 tons; Kentucky, 4,500; Maryland, 3,000; North Carolina, 1,800; the six New England States, 1,200 tons; and the rest of the States, 4,500.

There is, in fact, about 303,000 tons of ore converted into iron in the United States; its product is equal to 101,000 tons of pig-metal, or 67,000 tons of hammered bar-iron. The consumption of iron in castings and bars in the United States is, therefore, equal to what would make 97,000 tons of hammered bar-iron. For all legislative purposes it may be set down that about three-tenths of what is used is imported. The importations into the principal ports on the sea-board during the year ending September 30, 1827, were as follows: Of rolled and hammered bar-iron, into Boston, 7,480 tons; New York, 14,627 tons; Philadelphia, 1,030 tons; Baltimore, 452 tons; Charleston, 423 tons; Savannah, 26 tons; and New Orleans, 441 tons; 4,465 tons are imported into the smaller sea-ports of the New England States, and 691 tons into those of the rest of the Union; making the total importations equal to 29,635 tons. The principal importations of iron, it appears, are into the eastern cities, and into New York.

On the subject of iron, Pennsylvania has heavy claims in any arrangement of a tariff, her product being nearly equal to that of all the other States, and more than the whole importation. Should the small additional duty prevail, it cannot, on the



principles advanced, increase the price. It will only stimulate the works to greater activity, by a more ready sale for their product.

On the very day that bill was framed by the committee, the legislature of the great State of New York, equal in population to all New England, by an almost unanimous vote passed resolutions recommending iron to the protection of Congress. Were they also actuated by a disposition to weigh down the bill? The committee felt the importance of encouraging a home supply of one of the most valuable articles of civilized life. It is now in the power of the nation to give activity to present establishments and to encourage new ones by reasonable additional duties, and thereby render the nation independent of the world for an article indispensably necessary both in peace and in war. Iron wire is next upon the bill. There were 846,910 pounds imported in 1827, costing \$79,257. The committee thought it especially important to our woolen and cotton manufactories, which require a large supply of wire for carding-machines, as well as to some minor interests, to encourage the present establishments of the manufacture of this article to extend their business, and thereby secure a full home supply, subject to no vicissitude by an interrupted trade. The importation is equal to 500 tons of iron. The increase of duty proposed is one cent per pound.

The fifth and sixth paragraphs relate to some of the coarser and heavier articles made of iron, such as axes, spades, &c. There are skill and material enough in the country to insure full supplies, and of qualities decidedly better than the imported, which are usually made from very inferior English iron.

I come now to the article of steel, a modification of iron most valuable as well as wonderful in its properties. It has become absolutely necessary in war and in peace. It is required in almost all the arts of life, and its manufacture should be established, even at the national expense. During the late war it was impossible to procure what was essential for the defense of the nation, in forming arms, and it rose in price from 15 to 75 cents per pound. It was the special policy of England, who engrossed the principal manufacture, to prevent its introduction into this country, even by smuggling. During the last year the quantity imported, more than the re-exportation, was 2,273,376 pounds, and its cost abroad \$280,000. Of this five-tenths came from Great Britain; two-tenths from Trieste of Austria; and the greater part of the remainder from Holland.

Referring to wool and woollens, Mr. Stevenson said:

The laws impose 15 per cent. duty on wool invoiced as costing abroad not over ten cents per pound; and 30 per cent. on such as is invoiced as costing over 10 cents per pound. The foreign cost of the wool imported, deducting what was re-exported, in the year ending 30th September, 1827, costing not over 10 cents, was \$174,788; the dutiable charges on the same, equal to  $7\frac{1}{2}$  per cent., being \$13,109. Add to this 10 per cent. as the laws direct on *ad valorem* imports, making \$18,790. And the actual amount, on which a duty of 15 per cent. was assessed, was \$206,687; the duty being \$31,003. The foreign cost of wool, imported for the same period, deducting that re-exported, and costing over 10 cents, was \$233,739;  $7\frac{1}{2}$  per cent. dutiable charges, and the 10 per cent. added to this, gives the sum on which 30 per cent. was assessed, and gives the real duty, \$74,313. The whole foreign cost of imported wool in 1827 was \$408,527, and the actual duty \$105,316.

In fixing the duties on the more costly woollens, the committee place them comparatively high. In this they believe they oppress no one. If the proud or vain wish to gratify themselves, let them pay for this indulgence; they would probably prize the garment more for being costly. If their purse could not afford a fine coat, they could descend in the scale, and buy one at a lower price. This would not be a sacrifice of comfort, but of pride.

The common native wool of our country being eminently suited to make blankets, the committee proposed to increase the duty from 25 to 35 per cent. with a view to enable the manufacturer to work on native wool; but if eight-cent wool may come in, it will be used, and the foreign wool-growers will have the whole benefit instead of our farmers.

Hemp is also an article of necessity and of great importance to the West, particularly to Ohio and Kentucky. The Russia hemp is, it is true, so high at present as to operate as a bounty, but this is not to be permanently relied on. We should, whenever we can, secure the interest of the farmer, for he is the foundation on which rest all other interests. Besides, hemp is essential for our ships of commerce, and for our Navy. The importation for the last year, principally from Russia, amounted to 11,263,392 pounds, and cost \$635,854.

I will not cant about the American system. It is an absurd term; but I can say with truth, that it is a subject of great importance to the Middle States to secure a market for a portion of their surplus grain. But the duty on molasses is said to have been inserted to weigh down the bill. The increase must bear hard on some interests, which I regret. The committee believed that sound policy would justify the total exclusion of molasses as an article of distillation, yet they proposed only a moderate



duty, such as would not materially affect its price as food. It is of some consequence, since our people will use spirits, that it should be made at home. It is estimated that if all the spirits used in the United States were made from grain, it would require twenty millions of bushels to furnish it. \* \* \*

I meet the friends of protection on an expanded scale. Hemp, iron, spirits, wool, and woollens, are equally entitled to protection. The iron we have recommended is necessary in war and in peace. The cannon and the ball that defend your land should be "native here." The ax and the plowshare that subdue the forest and turn the soil should be the product of your country. The steel that edges the sword and points the bayonet of your defense should be national metal.

I am far from giving full faith and credit to all the statements in the petitions and memorials that have crowded in upon us without mercy and almost without number; nor do I give the testimony here taken the weight I should give to the evidence of disinterested witnesses. I believe many of the manufacturing establishments of this country, under prudent management, are doing quite as well as and better than some other important branches of industry not claiming our protection; and much of the loss, difficulty, and embarrassment we hear of arises from injudicious investments of capital and unnecessary expenditures. Even prohibition will fail to render some of these establishments profitable. But in legislating for twelve millions of people, are we to rest on the profit and loss account of two or three manufacturing establishments? Look at them generally and what do we see? What do these very manufacturers tell us? Why, that notwithstanding all their losses, and all this depression, the business has increased and is increasing. If this is such a ruinous business, why do we see new establishments growing up, and new investments annually making? Investments are rarely made in business that is permanently depressed.

Mr. Hunt deprecated the introduction into this bill of a provision for increasing the duty on foreign molasses, and the repeal of the drawback upon the exportation of spirits distilled from that material:

Petitions and memorials from all classes of citizens have been crowding upon us, praying for the interposition of Congress to afford some aid and relief to the great agricultural and manufacturing interests of the country, by increasing the duty upon foreign wool, woollen goods, iron, and various other articles; but, amid this general expression of the public voice, not a whisper had been heard for augmenting the duty on molasses. Even the manufacturers of this article had not desired it. It was a fact well understood, that the sugar plantations of Louisiana afforded a greater amount of profit than any other branch of agricultural employment in this country. Since the year 1824, it was estimated that the production of sugar and molasses in Louisiana had been doubled, and the produce of the last year swelled to the prodigious amount of 80,000 hogshheads of sugar, being equal to 88,000,000 of pounds, and 5,000,000 gallons of molasses. This business, therefore, requires no additional aid or stimulus from Government. It did not, like many other kinds of employments, present the melancholy spectacle of languishment, ruin, and decay, for want of protection. The duty upon this article was manifestly unequal in its operation upon the different sections of the Union. The principal part of the foreign molasses was consumed in New England, New York, and a few of the States bordering upon the Atlantic, while in the West its consumption is small. The tax was not only principally paid by the Eastern States, but what rendered its operation still more severe and unequal was, that in those States the poorer part of the population paid the greater portion of the tax, as they consumed, in proportion to their numbers, larger quantities than the rich. The proposed augmentation of duty would materially diminish the amount of importations, and would destroy some, and impair all, of the important interests that were now dependent upon the various branches of trade in this commodity. Our trade with the West Indies was carried on by barter; our beef, pork, butter, cheese, rice, all the fruits of the earth, as well as lumber, fish, live stock, household furniture, saddles, hats, shoes, and the products of the work-shop, were readily received in the West Indies in exchange for this commodity.

And there was another interest of long standing in this community, that of distilling molasses, which would necessarily be ruined by doubling the duties and repealing the drawback which was now allowed upon the exportation of the spirits thus distilled. Our commerce would also be curtailed, and those on whom losses and ruin would fall by the interruption of this commerce were not the large capitalists, but laborers, mechanics, and men of moderate fortunes, who had embarked in the various branches of business connected with this trade.

The importation of molasses the last year amounted to 13,376,502 gallons, and upwards of 129,000 tons of shipping were engaged in this one branch of trade: equal to one-sixth of all the foreign tonnage of the United States.

Mr. Claiborne, of Virginia—

Was opposed to the principles of the bill, and especially so to the amendment proposed



by Mr. Mallary for increasing the duty on wool and manufactures of wool. He was not opposed to a moderate, judicious, and constitutional tariff. It was proper to impose such duties on imported articles as would be sufficient to sustain the Government in the exercise of its delegated powers, pay the public debts, and defend the country. If it could be demonstrated that additional duties on imported woollens, &c., were necessary to support the Government, pay the national debt, and defend the country, and no other articles on which it would be more prudent to lay those duties could be found, then he would feel himself bound to support the measure, but that was not pretended. He maintained that this bill, in seeking to establish the principle that Congress, at discretion, might select particular branches of human labor and promote them to the prejudice of all other branches, was in direct opposition to the constitutional powers of Congress, and at the same time against the known will of a large number of the American people. Such a principle would be productive of the worst consequences. The principle for which he contended was that human labor, genius, industry, enterprise, and science, were all free in this land, subject to no control but the individual discretion of each member of the community. This incessant augmentation of duties on imported articles to favor manufactures was a dangerous procedure. If manufactures were necessary to our independence they would grow under existing circumstances. Could they abolish the woollen, molasses, and iron trade at a blow, and turn some twenty thousand persons engaged therein to other pursuits, without serious mischief? A wise legislation laid the foundation for bettering the condition of the people of the present day and paved the way to improve that of posterity. The history of the tariff in this country deserved some notice. There had been four revisals, in 1789, 1816, 1820, and 1824. These had invariably been effected by compromise. To break in so frequently on the system and extend the duties, produced jealousy, dissatisfaction, and strife. It kept the price of labor and property constantly fluctuating. It unhinged the confidence of the people in the laws, and it disordered the circulating medium of the country. The incessant advance in duties enticed people to embark in manufacturing establishments, with an impression that the Government would sustain them at all events and make their labor productive. The course pursued by Congress in 1824 had led to this renewed effort to increase the duties. It was impolitic at all times for the Government to interfere with the industry, labor, and enterprise of the citizen. If their citizens were seduced by premiums into particular pursuits, could those premiums be withdrawn without a breach of faith? He held it to be good policy to let labor, commerce, and enterprise alone; the system of exclusion he could never agree to. A mutual exchange of commodities, or free commerce, made the most distant people friends and would convert the universe into a community of brothers.

Mr. Wright, of New York, a member of the committee from which the bill was reported, advocated its passage in a speech of great length, having reference chiefly to its details. He added:

It has been the object of the majority of the committee to frame a bill which should have in view the protection of the leading interests of the country. They believe that in all laws having reference to the protection of the domestic interests of the country, agriculture should be considered the paramount and leading interest. This was the basis upon which the other great interests rest, and to which they are to be considered as subservient. Still this is not to be considered as entitled to protection exclusive of the manufacturing interest. He did not believe that a law which would be injurious to manufactures would be beneficial to agriculture; but he did believe that protection to manufactures should be given with express reference to the effect upon agriculture; and that no protection could be wise or consistent with the policy of this Government which had not for its object to add strength and vigor to this great and vital interest of the country. The same might be said of the commercial interest, as it also was only subservient to the great interests of agriculture.

One leading principle, however, which operated upon his mind in the preparation of the bill, was, that it was not, and could not be, the policy of this Government or of Congress to induce the application of the manufacturing capital of this country to the manufacture of the raw material of a foreign country, while we did or could produce the same material in sufficient quantities ourselves. This he considered to be a rule of universal application, and to extend itself not only to the same raw material, but to any which should be equally valuable and might be substituted for the raw material imported; and he could not suppose that, in legislating for the protection of the industry of the country, this rule should ever be lost sight of. If the time should arrive when there would be a surplus of labor in this country, and when the cultivation of our soil and the manufacture of its productions should not require the employment of all the labor of the country, then a different rule might be applicable; then it might be sound policy to encourage the importation of foreign materials, that their manufacture might employ any surplus of domestic labor. This principle it was his intention to apply to the subject of wool and woollens now before the committee. The



question involved in this part of the bill was one of the most interesting and important embraced in the whole bill. It touched the interest of both the manufacturer of wool and the wool-grower; and it would be very difficult even for experience to say what would be relatively just between the two interests. But by reference to the facts which appeared in the testimony before the committee, and the statistical information which they had been able to collect, something like an approach to certainty might be attained.

Mr. Wright proceeded to comment upon the provisions of the bill in reference to each of the leading articles subjected to duty, *seriatim*; commencing with wool and woollens, and showing that the United States did now, and would in all future time, produce wool enough to answer any demand of the manufacture of that article in the country.

Mr. Woodcock, of New York, said, as it was his desire to give his vote for a bill which, by an increase of duty upon the foreign fabric, would enable the American manufacturer to come into fair competition with the British artisan, and give a corresponding duty to the grower of the raw material, it would be unnecessary to refer to the testimony which had been collected by the committee. His colleague (Mr. Wright) and himself had come to very different conclusions in regard to the bearing and tendency of that testimony, and the effect which would be produced by the passage of the bill now before them. He argued that no such result would follow the adoption of the rates of duty proposed as seemed to be anticipated; the expectation that the wool-grower would be benefited was illusive.

Mr. Woodcock entered upon an extended argument in support of his position.

Mr. Davis, of Massachusetts, in opposition to the bill as reported by the committee, replied to the remarks of Mr. Wright and Mr. Stevenson, in relation to the interests of the wool-growers and woollen manufacturers, the pending question being upon an amendment proposed by Mr. Mallary in reference thereto.

The question which first presented itself was, do the wool-growers and manufacturers need the aid of this Government? A great mass of the people of this country had borne testimony to their distress, in the petitions which were laid upon their table. A more unequivocal testimony of public sentiment could not, under any circumstances, be obtained. When a great branch of national industry was embarrassed, when commerce, when agriculture struggled with adversity, the distress pervaded the whole community, it reached almost every kind of business and employment, and the evidence was of such glaring, obvious character that it would be substantially distrusting what they saw and felt to doubt the fact; they might, indeed, as well distrust the evidence of their own senses when they were tortured with the agonies of disease. The documents containing the evidence collected by the committee must satisfy every unprejudiced mind that unless this Government interposed its protection these two great branches of industry would be exposed to all the horrors of bankruptcy, and the country to the desolating consequences which would result from annihilating the capital employed by them. There could be but little doubt that from the difference in the cost of wool here and in England, by reason of the duties alone, and from the facilities with which the spirit of the tariff of 1824 could be evaded, our manufacturers had substantially no protection from that law, if by protection they were to understand that they were placed on a footing more favorable to the pursuit of their business than their competitors. The duty on the raw material counteracted that on imported cloth, and the effect was that what they gave with one hand they took away with the other.



Mr. Davis combated the allegation that protective duties were sectional, and oppressive in their operation.

Mr. Martindale followed, pursuing the same line of argument, viz, that the farmer or producer is to be benefited through protection to the interests of the manufacturer, and that protection to the latter promotes the best interests of the whole country.

Mr. Barnard, of New York, was of the opinion that the policy of protection and restriction was founded upon the necessity of the case.

It was the policy of all nations, to a greater or less degree, and in each was, and always must be, modified to suit the peculiar condition of the country to which it was applied. We must, therefore, continued Mr. Barnard, pursue the same policy in self-defence. Let it be borne in mind that the wealth of a nation is its industry. It is this which is sought to be protected, and each nation, from the nature of things, must protect it for itself. How are manufactures to be encouraged? I answer, by giving them a monopoly of the home market. Yes, sir, it must be a monopoly. I am aware that the word monopoly is odious, and had it been possible I would have avoided its use. I hate monopoly as much as any man, but the monopoly which I contend is the legitimate and proper object of a bill for protection is not a monopoly intended for the benefit of an individual, or of an incorporated or associated company of men. It is a national, and not an individual monopoly; and in reference to it the seemingly paradoxical remark may be made, that from the moment it is securely established it ceases to be a monopoly. Domestic competition immediately strips it of every such characteristic.

Mr. Johns was in favor of protective duties.

Mr. Hoffman, of New York, advocated the passage of the bill.

Mr. Bates, of Massachusetts, was in favor of protection, but opposed to the bill as not affording protection. A duty on the raw material, he said, was a tax upon the manufacturer. He quoted from Alexander Hamilton, where he says: "Considering a monopoly of the domestic market to its own manufacturers as the reigning policy of every manufacturing nation, a similar policy on the part of the United States in every proper instance was dictated, it might almost be said, by principles of distributive justice, certainly by the duty of endeavoring to secure to their own citizens a reciprocity of advantages."

Mr. Forward, of Pennsylvania, advocated the protection of American industry. He was followed by Mr. Storrs, of New York, who opposed and denounced the bill as destructive of the interests of both the manufacturer and the wool-grower.

Mr. Anderson, of Pennsylvania, was in favor of the passage of the bill. A reciprocity of interest between the people of various sections of the country, and between the people and the Government, he said, was the power and cement by which the Government was held in existence. He was in favor of providing adequate protection to domestic manufactures, and providing a home market for our raw material by giving employment to the surplus labor and capital of the country. The home market, he considered, was the only dependence which the American farmer had for the sale of his surplus produce. The agricultural prosperity of the country was an object of primary importance to the Government, for this country was destined to be a great manufacturing as well as a great agricultural country.

Mr. Randolph, of Virginia, addressed the committee in opposition to both the bill and the amendment.

Mr. Buchanan, of Pennsylvania, confined his remarks to the amendment submitted by Mr. Mallary, in relation to the duties on wool and woollens. He said:

If you wish to adopt a prohibitory system, you have not selected the proper course. You should follow the example of Napoleon. You should pass a direct prohibition, and confiscate and burn all foreign woollens which you can find in the country. As long as

you permit goods to enter the country at all, the higher your duties the greater the temptation to evade them.

Mr. Sprague, of Maine, made an argument in opposition to the bill, in the course of which he said :

We have been told that our navigation is the child of protection ; that it has grown up under a fostering and paternal system of preferences. If it be so, that of itself is a powerful argument against imposing burdens to take away that protection. And why apply a different measure of justice to ship-owners from that which you extend to every manufacturer ? If you have raised them up, why do you now break them down ? Why impose a tax to eat out their substance, for the purpose of giving aliment to some new and more favored class ? If navigation be indeed the child of our legislation, let us not forget the parental obligations ; let us not, like the crocodile, feed on and consume our own offspring.

This bill proposes to make a voluntary sacrifice of a great portion of our West India trade ; and in other respects there is no escaping from its injurious and oppressive operation. I would not sacrifice all experience to experiments. I would not abandon former profitable employment to force labor into new and unproductive channels. I would not lay waste those fair fields, and that congenial cultivation from which we have derived wealth, prosperity, and happiness, to substitute in their place sickly hot-house plants, which can exist only under the concentrated rays of legislative patronage.

I desire in this connection to advert to the policy of our great commercial rival, which, as was said of another topic, "no statesman can disregard and be wise ; nay, more, no statesman can disregard and be innocent."

Mr. Buchanan, of Pennsylvania, replied to Mr. Sprague's remarks, and gave at great length his views in favor of what was denominated the "American system" of protection.

What, sir, is the American system ? Is it the system advocated by the gentleman from Maine, which would build up one species of domestic industry at the expense of all the rest, which would establish a prohibition and consequent monopoly in favor of the woollen manufacturer, while it denied all protection to the farmer ? Certainly not. The American system consists in affording an equal and just legislative protection to all the great interests of the country. It is no respecter of persons. It does not distinguish between the farmer who ploughs the soil in Pennsylvania and the manufacturer of wool in New England. Being impartial, it embraces all.

Mr. Buchanan proceeded to vindicate the action of the Government in protecting the interests of navigation.

No interest has received more continued and persistent protection, and I rejoice that it is so. I am neither the exclusive advocate of commerce, of manufactures, or of agriculture. The American system embraces them all, and I am the advocate of all. Upon whom did the navigating interest of the country rely for achieving a victory over the British colonial policy ? Upon the patriotism and perseverance of the farmers and planters of the country. They were the persons who were chiefly injured in the struggle. What has been the consequences of the loss of our direct trade with the West Indies ? The President of the United States, in his last annual message, has told us that neither our commerce, nor our navigation, nor our revenue has suffered in consequence of its loss. He has not informed us—he could not inform us—that our agriculture has not suffered. By encouraging domestic industry, whether it be applied to agriculture or manufactures, you promote the best interests of navigation. You furnish it with domestic exports to scatter over the world. This is the true American system. It protects all interests ; it abandons none ; it never arrays one against another.

Mr. Bryan, of North Carolina, was opposed to the imposition of additional duties upon articles of import coming from the West Indies, the effect of which would be to destroy our trade with those islands, and to injure those branches of our agricultural interests connected with and dependent upon that trade.

Mr. Carson, of North Carolina, dissented from the views expressed by his colleague.

Mr. Stanberry, of Ohio, said the distresses of the western country, produced in a great measure by laws for the protection of the eastern manufacturers, compelled them at length to insist upon a participation



in the benefits of the restrictive system, if there were any benefits to be derived from it.

Mr. Ingersoll, of Connecticut, was averse to imposing a double duty on molasses, an article used principally by the poorer class of citizens. He was an advocate of the American system, a system which distributed the benefits, and arranged the burdens of the Government with an impartial hand.

The debate was further continued by Messrs. Reed, of Massachusetts, Clark and Moore, of Kentucky, Stanberry, of Connecticut, and others.

The bill having been reported to the House with amendments,

Mr. Wright, of Ohio, moved a further amendment relating to duties on woolen goods, which gave rise to debate. It was participated in by Messrs. Wright, of Ohio, Marvin, of New York, Gurley, Chilton, of Kentucky, Moore, of Alabama, McDuffie, of South Carolina, Burges, of Rhode Island, Gurley, Dwight, Barney, and Miner; also by Mr. Stewart, of Pennsylvania, who made an extended speech in opposition to the bill.

The pending amendment having been disposed of, Mr. Stevenson, of Pennsylvania, moved an amendment in relation to the duty on iron. This was debated by Messrs. Barney, Condict, and Mercer, and adopted.

Mr. Mallary then proposed an amendment in relation to woolen goods. A debate ensued, participated in by Messrs. Mallary, Forward, Ingham, Storrs, Wickliffe, Davis, of Massachusetts, Buchanan, Dwight, Weems, and others.

Various amendments having been proposed and debated, and the bill read a third time,

Mr. Randolph, of Virginia, addressed the House in opposition to its passage, and moved that it be indefinitely postponed. Messrs. Mitchell, of South Carolina, Bates, of Missouri, and Pearce argued against the passage of the bill.

Mr. Cambreleng, in commenting on the American system, said:

I must exonerate gentlemen from the interior. I cannot be surprised at a proposition to impose heavy imposts on hemp, iron, and wool, nor should I be at any measure, however extravagant, from that quarter, until the cries of poverty and distress from our eastern capitalists were silenced. Gentlemen from the interior must, however, pardon me for saying that they were playing at a losing game; that the American system can never benefit an agricultural population; that they will never be indemnified for their proportion of six and twenty millions of dollars which had been levied on the consumption of the country since 1816, under the minimum on cottons; nor of the two millions and a half which are still annually collected under the same provision. Even the measure proposed, whatever may have been the notions of gentlemen, would fall most heavily upon the agricultural portions of the country. It is substantially nothing but an addition of more than three millions annually to our taxes, and the burden of it must fall upon consumption, whether the revenue go into the Treasury or not. The arguments in favor of the American system appear to be designed entirely for political effect.

Mr. McDuffie, of South Carolina, made an extended argument against the passage of the bill. In the course of his remarks he said:

There is no part of this whole scheme of delusion which so strikingly illustrates its true genius, and so clearly demonstrates its injustice, as this combination of double duties; first taxing the raw material, and then taxing the manufacture, in a twofold degree, upon the ground that you have taxed the raw material. Upon what "human principle" do you lay a tax upon raw wool? Are not all the other classes of the community called upon to sustain an immense weight of indirect taxation in order to build up our woolen manufactories, for the professed purpose of providing a domestic market for raw wool; and are we to be told that the wool-growers, who are to derive the whole incidental benefit of this system, will not consent to the duty on woolen manufactures laid for their benefit, unless you bribe them to it by a direct bounty upon raw wool? Was there ever exhibited, in human legislation, a grosser inconsistency? And like all the other impostures by which the cunning and artful few have made the

credulous many subservient to their selfish purposes, this system has called into its service certain pretended magical powers, by which its worshipers are taught to anticipate golden visions of prosperity and wealth for themselves and their country. No enlightened and commercial nation ever prospered by attempting to control the course of industry by legislative bounties or restrictions.

The debate was further continued by Messrs. Alexander, Turner, Thompson, and Martin, in opposition, after which,

The vote being taken on the passage of the bill, it resulted, yeas 105, nays 94; as follows:

YEAS—Messrs. Anderson of Pennsylvania, Armstrong, Baldwin, Barber of Connecticut, Barlow, Barnard, Beecher, Belden, Blake, Brown, Buchanan, Buckner, Buck, Bunner, Burges, Chase, Chilton, Clark of New York, Clark of Kentucky, Condict, Coulter, Creighton, Crowninshield, Daniel, Davenport of Ohio, De Graff, Dickinson, Duncan, Dwight, Earll, Findlay, Forward, Fry, Garnsey, Garrow, Green, Harvey, Healy, Hobbie, Hoffman, Hunt, Jennings, Johns, Keese, King, Lawrence, Le-compte, Leffler, Letcher, Little, Lyon, Magee, Mallary, Markell, Martin dale, Marvin, Maxwell, McHatton, McKean, McLean, Merwin, Metcalfe, Miller, Miner, Mitchell of Pennsylvania, Moore of Kentucky, Orr, Phelps Pierson, Ramsey, Russell, Sergeant, Sloane, Smith of Indiana, Stanberrp Stevenson of Pennsylvania, Sterigere, Stewart, Storrs, Stower, Strong, Swann, Swift, Sutherland, Taylor, Thompson of New Jersey, Tracy, Tucker of New Jersey, Vance, Van Horn, Van Rensselaer, Vinton, Wales, Whipple, Whittlesey, Wickliffe, Wilson of Pennsylvania, J. J. Wood, Silas Wood, Woods of Ohio, Woodcock, Wolf, Wright of New York, Wright of Ohio, Yancey—105.

NAYS—Messrs. Alexander, Allen of Massachusetts, Allen of Virginia, Alsten, Anderson of Maine, Archer, Bailey, P. P. Barbour, Barker, Barringer, Bartlett, Bates of Massachusetts, Bates of Missouri, Bell, Blair, Brent, Bryan, Butman, Cambreleng, Carson, Carter, Claiborne, Conner, Crockett, Culpepper, Davenport of Virginia, Davis of Massachusetts, Davis of South Carolina, Desha, Dorsey, Drayton, Everett, Floyd of Georgia, Fort, Gale, Gilmer, Gorham, Gurley, Haile, Hallock, Hall, Hamilton, Haynes, Hodges, Holmes, Ingersoll, Isacks, Johnson, Kerr, Lea, Livingston, Locke, Long, Lumpkin, Marable, McCoy, McDuffie, McIntire, McKee, Mercer, Mitchell of Tennessee, Moore of Alabama, Newton, Nuckolls, Oakley, O'Brien, Owen, Pearce, Plant, Polk, Randolph, Reed, Richardson, Ripley, Rives, Roane, Sawyer, Shepperd, Smyth of Virginia, Sprague, Taliaferro, Thompson of Georgia, Trezvant, Tucker of South Carolina, Turner, Varnum, Verplanck, Ward, Washington, Weems, Wilde, Williams, Wingate—94.

The Senate having under consideration the bill for the revision of the tariff,

Mr. Benton advocated the duty on molasses as an indirect encouragement to the landed or farming interest. It would enable the distillers of the Western country to compete with those in the Eastern States, who distilled from molasses. Among other remarks, Mr. Benton said that whisky was the healthiest liquor that was drank, as men were known who had been drunk upon it for forty or fifty years, while rum finished its victims in eight or ten. He also favored the duty on lead. He considered lead as one of the articles of domestic production on which the system of protecting duties might legitimately be carried to the prohibitory point against its foreign rival.

Mr. Rowan, of Kentucky, declared that his State was driven to the acceptance of this bill, not as a good provided for her, but as the softener of an evil from which she could not escape, and which without the miti



gation which it tendered, she was unable to bear. He should, however, vote against the proposed duty on lead.

Mr. Parris, of Maine, was opposed to the proposed duty on molasses :

Its effect will be materially to diminish the importation of that article; indeed the avowed object is to diminish it, to make way for the molasses of the Southern, and the whiskey of the Middle and Western States. Who then will purchase our lumber and our fish? who will purchase the various commodities which are now exchanged for that article? It must prove destructive to our West India trade. The annual importation of molasses into the United States does not materially vary from 14,000,000 gallons. During the last year for which we have returns, we imported from Cuba 7,383,000 gallons of molasses, valued at that island at \$1,343,000. We imported from the same island during the same period 18,232,000 pounds of coffee, valued there at \$1,837,000, and also 44,392,000 pounds of sugar, valued there at \$2,857,000. During the same period we shipped to Cuba our lumber, fish, oil, naval stores, beef, pork, flour, rice, &c., to the value of upwards of \$3,700,000. The amount of American tonnage employed in this trade exceeds 122,000 tons. Gentlemen say these proposed duties are to encourage labor. The molasses of Louisiana, and the whisky of Kentucky, are the products of our soil and of our labor, and, therefore, must be encouraged. This is the doctrine on which the bill rests, and this, to be sure, sounds well. But how stands the fact? Is not the molasses of the West Indies the product of our labor? Who cuts the timber in the forest? Who manufactures the lumber at the mills? Who transports it to the foreign market? Who draws the fish from the ocean? Who cures them on the flakes? This is done by our own labor, and by the operation of barter the molasses, the coffee, and the sugar received in return, becomes the product of our labor. In all this process the advantage is on our side, inasmuch as we are carriers both ways.

Mr. Parris proceeded to argue that the duties proposed by the bill to be levied upon iron, hemp, and other articles of prime necessity, were calculated to produce most injurious effects in many portions of the country, and upon the shipping interests in particular. Taking the whole bill together, its operation, instead of being equal and salutary, would prove unequal and most disastrous to many important interests throughout the country.

Mr. Hayne, of South Carolina, characterized the measure as one of doubtful utility :

Its benefits are so concatenated with evils that they can scarcely be separated. There is not a provision in it that holds out a shadow of benefit to the South, while Pennsylvania is to reap four millions from its operation. From a calculation made on the subject, I believe that the burdens imposed by the bill on those who are to bear them does not fall short of four million dollars. The gentleman from Pennsylvania after telling them that that State was interested in iron and whisky, the West in hemp, and New England in woollens, had avowed his determination to vote for the duty on molasses, although it entered into competition with the whisky of Pennsylvania, because I believe that sacrifice to be necessary in order to obtain the support of New England to the bill, without which the bill would fail, and the benefit of the four millions of dollars would be lost. As a Southern man I cannot stand by and witness a compromise by which certain States were to gain such advantages at the expense of those whom I represent. In this business, from beginning to end, the interests of the South have been shamefully sacrificed. The system of protective duties has created discordant feelings, strife, jealousy, and heart-burnings, which never ought to exist between the different sections of the same country.

Mr. Foot, of Connecticut, moved to amend the bill by striking out the third section. He believed that the duty upon every article in that section bore very hard upon the commercial interest. It would have a highly injurious operation on the commerce of New England. He enumerated various duties which he considered objectionable, and repelled the accusation made against New England that these tariff exactions originated with her. But of all the duties, in all the tariff bills that had ever been passed, he considered the duty on molasses the most offensive. It was an article of necessity, which ought not to be taxed.

Mr. Webster defended the course pursued by New England :

This subject is surrounded with embarrassments on all sides. Of itself, however wisely or temperately treated, it is full of difficulties, and these difficulties have not been



diminished by the particular frame of this bill nor by the manner hitherto pursued of proceeding with it. A diversity of interest exists or is supposed to exist, in different parts of the country. This is one source of difficulty. Different opinions are entertained as to the constitutional power of Congress, this is another. And then, again, different members of the Senate have instructions which they feel bound to obey, and which clash with one another. Those who intend to oppose this bill, under all circumstances, and in all and any forms, care not how objectionable it now is, or how bad it may be made. Others, finding their own leading objects satisfactorily secured by it, naturally press forward, without staying to consider deliberately how injuriously other interests may be affected. All these causes create embarrassments, and inspire just fears that a wise and useful result is hardly to be expected. There seems a strange disposition to run the hazard of extremes, and to forget that, in cases of this kind, measure, proportion, and degree are objects of inquiry and the true rules of judgment. New England has not been a leader in this policy. On the contrary, she held back herself and tried to hold others back from it, from the adoption of the Constitution up to 1824. She was accused of sinister and selfish designs because she discountenanced the progress of this policy. It was laid to her charge then that having established her manufactures herself she wished that others should not have the power of rivaling her; and for that reason opposed all legislative encouragement. Under this angry denunciation against her the act of 1824 was passed.

Now, the imputation is precisely of an opposite character. The present measure is pronounced to be exclusively for the benefit of New England, to be brought forward by her agency, and designed to gratify the cupidity of her wealthy establishments. Both charges are equally without the slightest foundation. The opinion of New England up to 1824 was founded in the conviction that, on the whole, it was wisest and best, both for herself and others, that manufactures should make haste slowly. She felt a reluctance to trust great interests on the foundation of Government patronage. But the act of 1824 settled the policy of the country. What, then, was New England to do? Was she to deny herself the use of her advantages, natural and acquired? Was she longer to resist what she could no longer prevent? or, seeing the policy of the Government thus settled and fixed, to accommodate to it, as well as she could, her own pursuits and her own industry.

Mr. Webster adverted to the leading articles upon which duties were imposed by the bill, and commented on them *seriatim*. Speaking of the tax on molasses, he said:

An honorable gentleman from Maryland calls the bill a "bill of abominations." This tax, he agrees, is one of its abominations, yet he votes for it. Both the gentlemen from North Carolina have signified their dissatisfaction with the bill, yet they have both voted to double the tax on molasses. Do gentlemen flatter themselves that this course of policy can answer their purposes? Do they not perceive that such a mode of proceeding, with a view to such avowed objects, must awaken a spirit that shall treat taunt with scorn, and bid menace defiance? I consider the proposed duty on hemp to be highly objectionable, as the burden will fall, not on the aggregate commercial interest, but most oppressively on the shipping interest. I entreat the Senate to examine and weigh this subject, and not go on blindly to unknown consequences.

Mr. Johnson, of Kentucky, in relation to the motion of Mr. Foot, to take off the duty from hemp, cotton bagging, molasses, and foreign distilled spirits, expressed astonishment at such a proposition from an avowed and leading advocate of the American system, as it was so plausibly called:

If these articles are exempted from duty, what remaining interest had the West in this long-expected tariff? The motion of the gentleman was also at variance with the recommendation of the Secretary of the Treasury in his report, which represented hemp as a prominent article for a protecting duty. I have been highly gratified with the general remarks of the gentleman from Massachusetts, (Mr. Webster.) In argument, his expressions were liberal; he is theoretically magnanimous, the advocate of equal benefits to every part of the Union; but in the application of his principles to the bill before them, his theory was unfortunately illustrated. Its practical effect is highly characteristic; it is to embrace his own favorite section, entirely regardless of the long-neglected interests of the West. The industry of the West was worthy of the same support as that of the East, and the object of Western men is to encourage and protect both. A tariff founded in equity, extending equally its beneficial effects to all parts of the Union, will be favorably received throughout the West. But a partial system, a sectional system, a mere woolen system, will receive the support of no party there.

After further debate Mr. Foot's motion was negatived.



Mr. Benton then proposed to insert a clause imposing a duty of 25 cents per pound upon imported indigo, with a progressive increase at the rate of 25 cents per pound per annum until the whole duty amounted to \$1 per pound:

My object in proposing this duty is two-fold; first, to place the American system beyond the reach of its enemies, by procuring a home supply of an article indispensable to its existence; and next, to benefit the South by reviving the cultivation of one of its ancient and valuable staples. Indigo was first planted in the Carolinas and Georgia about the year 1740, and succeeded so well as to command the attention of the British manufacturers and the British Parliament. An act was passed for the encouragement of its production in the colonies, in the reign of George Second. It was the dictate of a wise policy to encourage the production of it at home. Under the fostering influence of the bounty provided by the act the cultivation of indigo became quite extensive. In six years afterward the export was 217,000 pounds, and at the breaking out of the Revolution it amounted to 1,100,000 pounds. The southern colonies became rich upon it, for the cultivation of cotton was then unknown. Rice and indigo were the staples of the South. After the Revolution the export of indigo rapidly declined. In 1800 it had fallen to 400,000 pounds, in 1814 to 40,000 pounds, and in the last few years to 6 or 8,000 pounds. In the mean time our manufactories were growing up, and, having no supply of indigo at home, they had to import from abroad. In 1826 this importation amounted to 1,150,000 pounds, costing a fraction less than \$2,000,000.

Mr. Benton then went into an exposition of the reasons for encouraging the home production of indigo, and proceeded to show that the life of the American system depended upon it. Neither cotton nor woollen manufactures could be carried on without indigo. The consumption of that article was prodigious.

Mr. Benton's amendment was opposed by Mr. Dickerson, of New Jersey, and advocated by Mr. Smith, of Maryland, with a slight modification. He did not think that woollens alone should be protected at the expense of other important articles.

Mr. Hayne said he was opposed to the bill in its principles as well as in its details. It could assume no shape which would make it acceptable to him, or which could prevent it from operating most oppressively and unjustly on his constituents. With these views he had determined to make no motion to amend the bill in any respect whatever, but when such motions were made by others, and he was compelled to vote on them, he knew no better rule than to endeavor to make the bill consistent with itself. On this principle he had acted in all the votes he had given on this bill. He had endeavored to carry out to its legitimate consequences what gentlemen were pleased to miscall the American system. On this principle he should vote for the amendment of the gentleman from Missouri.

Mr. Knight said that this was an additional tax on the manufacturer, without, as he conceived, any benefit to anybody.

Mr. Dickerson did not doubt the capacity of the Southern country to produce all the indigo required for the consumption of the country. But the attention of the South being now turned to the growing of cotton, he believed that no considerable amount of capital would be diverted into another channel without a greater inducement than seemed to exist in this case. Mr. Dickerson moved to amend the amendment by striking out "one dollar," and inserting "fifty cents," which motion prevailed.

Mr. Webster said, in relation to the duty on indigo, that he considered twenty-five cents per annum too sudden an augmentation, and one which, he thought, would outrun the production. He moved to strike out 20, so as to make the increase of duty 5 cents per annum, which was agreed to.

Mr. Woodbury, of New Hampshire, was opposed to any increase of the duty on indigo.

Mr. Benton, after some further debate, remarked :

I am astonished to find the representatives of sister States refusing to three States a protection which was granted by a monarch. It appears the article is now found not to be of sufficiently good quality for the American system. We must have Bengal indigo, which is brought from the British East Indies and Manila, equally under the influence of Great Britain. So that it now appears that this same system, in relation to which we were formerly told that it was to oppose Great Britain, is dependent on that country; this very Great Britain, which we have been told, *de die in diem*, must be opposed by the American system, is to have the preference in the production of indigo to our own citizens. The gentleman from Massachusetts shows us by this that the American system depends on the British government for its existence.

The question being taken on adopting the amendment as amended, it was decided in the negative.

Mr. Dickerson then moved to amend the bill by inserting a clause laying an increasing duty of 5 cents per annum on the pound of indigo until it arrives at 50 cents; which was decided in the affirmative.

Mr. Benton proposed to amend by inserting a provision laying a progressive duty of 10 per cent. per annum on wool unmanufactured, until it shall amount to 50 per cent. *ad valorem*, and 5 per cent. afterward until it amounts to 70 per cent.

This motion was briefly discussed by Messrs. Benton, Smith of Maryland, Hayne, and Dickerson, when the question was taken, and it was negatived.

Mr. Benton moved that a duty of 6 cents per gallon, in addition to the duty of 10 cents in the bill, be laid on imported molasses, to take effect on the 30th day of June, 1830, so as to make the whole duty on that article amount to 16 cents per gallon after that time. This proposition he supported in a speech of considerable length, in which he went back to the first proposition under the Federal Government to impose a duty on molasses, and showed that it was then considered as a duty on sugar. This statement he confirmed by a recurrence to the first tariff of 1790, reported by a committee of the House of Representatives, of which Mr. Madison was chairman, in which brown sugar was rated at 1 cent per pound, and molasses at 8 cents per gallon; and the two duties held to be equal, as a gallon of molasses was admitted to be equal in weight, and superior in saccharine matter, to eight pounds of brown sugar. Mr. Benton continued :

The important fact is now admitted that four-fifths of the molasses imported into New England is consumed as sugar; and the knowledge of this fact suggests grave questions to the American statesman in reference to our revenue, the equal distribution of our taxes, and the preservation of a market for our domestic sugar and molasses. I briefly touch these great questions, and leave many of their results to be pursued and developed by the minds of others. The Treasury is an enormous loser. Eight millions of gallons of molasses are equal to sixty-four millions of pounds of sugar, which, at the present rate of duty, would pay \$1,920,000; its equivalent in molasses under the existing duty of 5 cents per gallon has only paid \$400,000; under the proposed duty in the bill, it will only pay \$800,000; and even if carried to 16 cents, will still pay but \$1,280,000. The result is that the Treasury has lost upon this item \$1,520,000 per annum; that it is destined to lose under the operation of the bill as it stands a further annual sum of \$1,120,000. And even if this amendment shall be adopted, the annual loss will still be \$640,000.

The tax upon brown sugar is one of the heaviest that is imposed. That article is dutied at 3 cents per pound, which, with the merchants' profit upon that sum, makes it cost nearly 4 cents higher. The aggregate tax for the last three years shows an average of two millions and a quarter of dollars per annum. This is a tax upon a necessary of life; upon an article consumed by the poor; a tax which is chiefly paid by the people of the Middle, Southern, and Western States, for they cannot use molasses as a substitute. Their interior position forbids the extensive use of an article which is spoiled and wasted in a long overland transportation. The commercial tables prove this fact for while New England alone annually imports ten millions of gallons of molasses, all



the rest of the Union—the eighteen other States and three Territories united—only import three millions. This proves the fact that molasses is but little used as a substitute for sugar outside of New England, and that the present great revenue derived from brown sugar is paid chiefly by citizens of other parts of the Union. We possess an extensive region on the Lower Mississippi which is adapted to the production of these articles. Our laws have fostered and cherished their cultivation. It is the duty of an American statesman, and especially the duty of a legislator from any part of the valley of the Mississippi, to preserve and augment this cultivation. There are three principal objections urged against levying this duty: first, that the molasses is consumed by the poor in New England, and ought not to be made to pay a high rate of duty; secondly, that it is used in distillation for the manufacture of rum; third, that it is necessary as a return cargo to keep up the New England trade to the West Indies in fish and lumber. To the first objection I answer that brown sugar is used by the poor in other parts of the Union in the same way that molasses is used by the poor in New England; that the consumers of sugar now pay nearly six times as much duty as the consumers of molasses, and under the provisions of the bill as it is, would pay nearly three times as much, and impartial justice requires that the burden of supporting the Government should be more equally distributed. To the second objection I answer that the proportion of molasses distilled into rum in the New England States does not exceed one-fifth part of the quantity imported, and that to this extent it is entitled to no favor; that the rum when made is inferior in flavor and wholesomeness to spirits made of grain; and that being made of a foreign material, it has no right to come duty free, or subject to inadequate duty, into a country abounding with grain, to diminish the demand for whisky, and consequently diminish the demand for grain, out of which the whisky is made, and lessen its value. To the third objection I reply that it is neither my wish nor intention to diminish the trade of New England to the West Indies in the articles of fish and lumber, nor can my proposition if carried into a law have that effect. It may diminish the profits on the return cargo, but cannot diminish the trade itself. The demand for fish and lumber will still be the same; the molasses to pay for them will still be ready; the only effect will be that this molasses will pay more duty than formerly, but not as much as it ought to pay, and not as much by one-third as the rest of the Union pays on the article for which it is a substitute.

Mr. Woodbury briefly opposed the amendment; and the question being taken, it was decided in the negative.

Mr. Benton moved to strike out the duty on woolen blankets, on the ground that they were an article of necessity required by everybody, but mostly by the poorest people, and the home manufacture was not sufficient to supply the consumption of the country. These blankets were also essential in the Indian trade. At present the British traders brought them across the lines, while they also introduced their furs into this country free of duty. This was very bad policy, for had these furs been taxed  $37\frac{1}{2}$  per cent. the revenue would have gained a million of dollars and our trade have received ample protection.

Mr. Eaton opposed the motion, and, after a few remarks from other Senators, the proposed amendment was rejected.

Mr. Benton then moved to amend by inserting a provision laying a duty on furs of all kinds of  $33\frac{1}{3}$  per cent. ad valorem; which was decided in the negative.

Mr. Benton moved to amend the bill by adding to the duty on hemp \$10 per ton annually, until the duty amounts to \$90 per ton; which motion was decided in the negative.

Mr. Woodbury moved to amend the bill by inserting "on all manufactures of silks, from beyond the Cape of Good Hope, 30 per cent., and on all manufactures of silks from countries this side of the Cape, 20 per cent. ad valorem."

He briefly stated the reasons why he thought this motion should prevail. All were aware that the silks of India were paid for mostly in specie, and employed but little navigation directly, while those from Europe were chiefly obtained in exchange for cotton, tobacco, and other staple articles of agriculture, and gave occupation directly to a much larger amount of tonnage. He would add that it was a tax on what was, in some degree, a luxury, chiefly used by the wealthy, and the change

was in exact conformity with the recommendation of the Committee on Manufactures in 1824, and the experience of three years had shown the benefits of the discrimination.

Mr. Dickerson was of the opinion that the discrimination already existing under the bill of 1824 was sufficient.

Mr. Webster suggested that the proposed increase of discrimination should be made to take effect at some period late enough to save from its operation orders which had already been sent to India for silks.

Mr. Benton favored the amendment, and continued:

It takes but little tonnage to carry the gold and silver to China, which brings back, say, \$3,000,000 worth of silks, but it will require at least 30,000 tons of shipping, the freight on which would be worth \$400,000 at a cent and a half a pound, to carry as much cotton to France or England as would purchase the same amount of silks in those countries. Every interest is concerned in promoting a trade which consumes the products of the country, in preference to one that carries off its gold and silver.

Mr. Woodbury modified his amendment in accordance with the suggestion of Mr. Webster; and it was agreed to.

Mr. Tazewell moved to amend the bill by striking out the duty on steel, lead, leaden shot, litharge, orange mineral, and sugar of lead. Mr. T. said that he had offered the proposition for the purpose of making a single remark in opposition to the duty. All the lead mines in this country of any value were the property of the United States. It seemed to him an extraordinary policy that the Government should increase the duty for the purpose of adding to its own profits. He had raised the question in order that it might be settled whether it was proper that the Government should tax the people in this manner for its own profit.

The question being put on the motion of Mr. T., it was decided in the negative.

Mr. Benton moved to amend the bill so as to levy a duty on oranges, limes, and lemons, to protect the products of Florida; which was rejected.

Mr. Benton also moved to amend by levying a duty of 50 per cent. ad valorem on olives, sweetmeats, and castor-oil; which was rejected.

Mr. Foot moved to amend the bill by striking out the duty on imported spirits; which was decided in the negative.

Mr. Silsbee moved to insert a duty on imported umbrellas. (Mr. S. also presented a memorial of manufacturers of the article, praying for an additional duty.) The motion was not agreed to.

Mr. Johnson, of Kentucky, moved to amend the bill by adding a proviso, exempting all books, tracts, &c., for Bible and other religious societies from the payment of the duties on such articles; which was rejected.

Various other amendments were proposed and negatived.

Mr. Hayne entered a solemn protest against the bill, as a partial, unjust, and unconstitutional measure, and concluded by moving an indefinite postponement of the bill.

The question being taken by yeas and nays, it was decided in the negative—yeas 20, nays 27.

Mr. Benton read some statements to show that the duties of 1824 had not been of any benefit to the agriculturist.

The question was then taken on the passage of the bill; and it was decided in the affirmative by the following vote:

YEAS—Messrs. Barnard, Barton, Bateman, Benton, Boulogny, Chase, Dickerson, Eaton, Foot, Harrison, Hendricks, Johnson of Kentucky, Kane, Knight, McLane, Marks, Noble, Ridgely, Rowan, Ruggles, Sanford, Seymour, Thomas, Van Buren, Webster, Willèy—26.



NAYS—Messrs. Berrien, Branch, Chambers, Chandler, Cobb, Ellis, Hayne, Johnston of Louisiana, King, McKinley, Macon, Parris, Robbins, Silsbee, Smith of Maryland, Smith of South Carolina, Tazewell, Tyler, White, Williams, Woodbury—21.

THE TARIFF ACT OF MAY 24, 1828.

The foregoing act abrogated the existing duties on wines, and established the following in lieu thereof:

On the wines of France, Germany, Spain and the Mediterranean, when imported in casks, 15 cents per gallon; except the red wines of France and Spain when not imported in bottles, which shall pay only 10 cents per gallon.

On wines of all countries, when imported in bottles or cases, unless specially enumerated, and on wines of Sicily, 30 cents per gallon, in addition to the duties now existing on bottles when thus imported.

On sherry and Madeira wines, 50 cents per gallon.

THE TARIFF ACT OF MAY 20, 1830,

which went into operation January 1, 1831, reduced the duties on coffee, tea, and cocoa, making coffee 2 cents per pound during the year 1831, and 1 cent per pound thereafter; cocoa 1 cent per pound; tea, from China or other place east of the Cape of Good Hope, and in vessels of the United States, to wit, imperial, gunpowder, and gomee, 25 cents per pound; hyson and young hyson, 18 cents; hyson skin and other green teas, 12 cents per pound; souchong and other black teas, except bohea, 10 cents per pound; and bohea, 4 cents per pound; and on teas imported from any other place, or in vessels other than those of the United States, the following rates, to wit: imperial, gunpowder, and gomee, 37 cents; hyson and young hyson, 27 cents; hyson skin and other green teas, 20 cents; souchong and other black teas, except bohea, 18 cents; and bohea, 6 cents per pound.

THE TARIFF ACT OF MAY 29, 1830,

which also went into operation January 1, 1831, reduced the duty on molasses to 5 cents per gallon, and allowed a drawback of 4 cents per gallon upon spirits distilled from foreign materials.

By another act of the same date, the duty on salt was reduced to 15 cents per bushel for the year 1831, and to 10 cents thereafter.

DUTY ON TEA.

In the Senate, on Monday, December 19, 1831, the Committee on Finance reported adversely upon certain memorials of the importers and dealers in tea, of New York, Philadelphia, Baltimore, and Pittsburgh, praying that, in case Congress shall contemplate any reduction of the duties on teas, such reduction may be made to take effect from and after the 31st of December of that year; being the time at which the act of 20th of May, 1830, entitled "An act to reduce the duties on coffee, tea, and cocoa," was to take effect in reference to teas.

Mr. Clay expressed his dissent from the views of the committee, and desired immediate action; as did also Mr. Chambers, of Maryland.

Mr. Hayne wished for the action of Congress upon the general subject of a reduction of duties on all imported articles.

Mr. Poindexter, of Mississippi, introduced a resolution having in view such general reduction, which was laid over for consideration at a future day.

## DUTY ON ALUM SALT.

The bill to abolish the duty on alum salt having received its second reading, Mr. Benton moved to refer it to the Committee on Finance.

After debate, the motion was negatived, and the bill was referred to the Committee on Manufactures.

## MR. CLAY'S TARIFF RESOLUTION.

The following resolution, submitted by Mr. Clay, was taken up for consideration :

*Resolved*, That the existing duties upon articles imported from foreign countries, and not coming in competition with similar articles made or produced within the United States, ought to be forthwith abolished, except the duties upon wines and silks, and that those ought to be reduced ; and that the Committee on Finance be instructed to report a bill accordingly.

Mr. Clay advocated the adoption of the resolution.

Mr. Hayne moved the following modification :

Strike out all after the word "countries," and insert as follows : "be so reduced that the amount of the public revenue shall be sufficient to defray the expenses of Government according to their present scale, after the payment of the public debt ; and that, allowing a reasonable time for the gradual reduction of the present high duties on the articles coming into competition with similar articles made or produced within the United States, the duties be ultimately equalized, so that the duty on no article shall, as compared with the value of that article, vary materially from the general average."

Mr. Hayne addressed the Senate in support of his proposition, and proceeded to a thorough examination of the protective system :

Sir, all we ask is to be let alone. Leave us to the free enjoyment of the bounties of Heaven and the advantages of our situation, and we ask no more. Hear what Patrick Henry, the great orator of Virginia, says on this subject : "Do not fetter commerce ; let her be as free as the air. She will range the whole creation, and return on the four winds of heaven to bless the land with plenty."

Mr. Dickerson, of New Jersey, supported the resolution :

If the cotton-planters of the South would, with candid and liberal feelings, consider the immense advantages they enjoy over the North in consequence of the Union, their deadly hostility to our protective system would cease. But while a spirit prevails which led the southern gentlemen of the two Houses of Congress, in 1828, to introduce into the tariff bill its most odious feature, in direct hostility to their own interest ; while the spirit prevails which rejects the repeal of duties which are a burden to them to a large amount, and not necessary to be retained for any purpose whatever ; while such a spirit prevails against what an honorable Senator is pleased to call the accursed tariff, I must confess I see but little prospect of doing anything by way of compromise.

Mr. Smith, of Maryland, advocated a speedy reduction of the tariff, as a concession due to the South.

Mr. Holmes, of Maine, sustained the constitutional power of Congress to protect manufactures :

Commerce is maintained by protection, and protection is the very "politics of nature" which the Senator so much desires. It is said that cotton-growers can never manufacture the raw material which they produce. It would seem strange that it is so, and one of the reasons given by the Senator from South Carolina is stranger still. It is this : that one of our enterprising Yankees erected a factory there and a negro burned it down. It is not stated that he was governed by the anti-tariff mania, nor what induced the incendiary to perpetrate the crime. But to make this case a good reason against the success of manufactures there, I suppose if the negro had burned the owner's dwelling-house, he ought to live out of doors, because houses would not succeed at all.

## SALT.

Mr. Benton called the attention of the Senate to a communication from certain salt manufacturers on the Kenawha to the members of the



Senate's Committee on Manufactures. As the communication contained information inconsistent with that in his possession in regard to the salt trade, he would move that the committee be empowered to send for persons, and to take their examinations in writing, under oath, on the state of the salt manufacture and the salt trade, and report the minutes of evidence so taken to the Senate.

Mr. Dickerson was willing to enter into any inquiry that might be deemed expedient or necessary, but he hoped the gentleman would point out where the required information might be found.

Mr. Clay did not perceive the utility of the inquiry.

Mr. Buckner, of Missouri, explained the reasons which induced him to vote for the reference of the bills of his colleague to the Committee on Manufactures. He had no objection to an examination of the subject, but the committee were capable of investigating the subject fully with such information as they could themselves obtain. He would admit that in curing provisions for a southern market alum salt was necessary, but for all domestic purposes the other kind was preferable. My colleague, said he, uses, perhaps, one barrel a year, while I use twelve or fifteen.

Mr. Benton. "I do not count my salt as anything."

Mr. Buckner. "Very well; but I, who have to work hard for it, have to count mine." He regarded it as a very trifling object to obtain a reduction of a cent or two on salt, and objected to his colleague's bills because they did not bring up the general question of a reduction of duties.

The proposition, on motion of Mr Clay, was laid on the table.

#### MR. CLAY'S RESOLUTION RESPECTING THE TARIFF

was again taken up, and

Mr. Hill, of New Hampshire, entered upon an argument to prove the position that neither the tariff of 1824 nor that of 1828 had essentially benefited manufactures.

Mr. Clay proceeded to address the Senate in vindication of his resolution and of the protecting system :

When gentlemen have succeeded in their design of an immediate or gradual destruction of the American system, what is their substitute? Free trade! Free trade! Gentlemen deceive themselves; it is not free trade that they are recommending to our acceptance; it is, in effect, the British colonial system that we are invited to adopt.

He reviewed the arguments advanced by Southern Senators, and combated the positions taken by them. He traced the operations of previous tariffs, and the prevailing prices of commodities under each; and assigned as a reason for cheaper markets the increased competition arising from protection. He set forth what he conceived to be the benefits and blessings derived from the American system of protection, and affirmed that the danger to our Union did not lie on the side of persistence in the American system, but on that of its abandonment. He declared that if ever one or several States, being a minority, could, by menacing a dissolution of the Union, succeed in forcing an abandonment of great measures, deemed essential to the interests and prosperity of the whole, the Union, from that moment, was practically gone.

Mr. Hill, of New Hampshire, favored a moderate tariff, with ample concessions to the South. He had a proposition to submit by way of substitute for the resolution of the gentleman from Kentucky, Mr. Clay.

Mr. Mangum, in a long speech, reiterated the southern view, denouncing a tariff for protection as being destructive of southern interests.

Mr. Tyler, of Virginia, in a long speech, reviewed the arguments of Mr. Clay upon the subject of protection. He considered that honorable Senator mistaken in regard to the cause of the impoverishment of the South. He believed that it resulted in a great degree from the fact that they sell their products at low prices and purchase supplies at high prices. Every southern man rejoiced in the prosperity of the North so long as it was the result of the indefatigable industry of her people. Even their wooden nutmegs excited a smile, and nothing more. They might, so far as he was concerned, make trade and profit of all their notions, except their tariff notions. Against these he protested with all his strength.

Mr. Knight, of Rhode Island, replied to the speech of Mr. Tyler, arguing that protection was merely for the purpose of supplying a home market. He said:

With all the rhetoric and arithmetic of honorable gentlemen, they will be much troubled to make a plain man understand that, when he purchases a yard of cotton cloth for 7 cents, he pays a tax of 8 cents into the Treasury of the Union, or a like sum in the form of bounty to the manufacturer. You may show it by figures and prove it by argument; but, sir, he still will doubt, and will be apt to believe it is only a vision of those who assert it.

Mr. Grundy, of Tennessee:

The prosperity of a nation depends upon the wealth and prosperity of its citizens; and that policy which is calculated to impoverish the great mass of the community, must operate to the prejudice of the national welfare. If an individual is compelled to give \$150 for articles which, without the tariff, he could have purchased for \$100, he is certainly worth less by \$50 than he would have been without this tax. Shall the people of the United States be taxed upward of sixteen and a half millions of dollars annually upon imported articles, for the purpose of enabling the domestic manufacturers to tax them in the same degree upon all the articles manufactured and sold by them? Gentlemen say that most of the protected articles can be manufactured as cheaply in this as in foreign countries. If this be so, they need no protection.

Mr. Ewing, of Ohio, advocated the adoption of the resolution:

The first predicate of its opponents, that the tariff is odious, (to those who hate it.) is a proposition that I am not at all disposed to controvert, viewed as it has been by gentlemen in a hostile and adverse spirit, with minds predisposed to see in it everything evil and nothing good. Sir, the curse of slavery, and not the tariff, is, in truth, the withering curse which blights the fair hopes of this otherwise happy and favored land. The southern planter does not, like the hardy farmer of the North and West, lay his own hand to the plow; he neither holds nor drives; the culture of the fields is left to the overseer and the slaves, and their cultivation is without skill and without care. Year after year the same fields are subjected to the same crop, and the same unceasing and unchanging tillage, without any means being used to renew or reinvigorate the soil. The fields are soon worn down by excessive cultivation and cease to yield as heretofore an abundant harvest. Extensive emigration is also, without doubt, one of the causes which operate to check the prosperity of the older portions of the Southern States; but this emigration is induced by causes and instigated by feelings very different from those to which gentlemen have ascribed it.

Mr. Miller, of South Carolina, replied to the Senators from Kentucky and Maine, maintaining, first, that the tariff for protection was not within the constitutional power of Congress; and in the second place, that the States, in the exercise of their reserved rights, might so declare and determine.

Mr. Dallas, of Pennsylvania, maintained the power of Congress to enact a protective tariff. The power of Congress embraced all subjects relating to the general welfare. No single State could intermeddle in such matters. A common sovereignty, whose acts would command common obedience, was absolutely necessary.

The debate was continued by Messrs. Robbins, of Rhode Island;



Moore, of Alabama; Benton, of Missouri; Sprague, of Maine; and other Senators.

The vote being taken on the amendment proposed by Mr. Hayne, it was negatived—ayes 18, noes 23.

The original resolution was adopted.

The Committee on Manufactures, on a subsequent day, reported a bill in accordance with the said resolution; which, after debate, on motion of Mr. Dallas, was laid on the table.

#### THE TARIFF ACT OF JULY 13, 1832,

reduced the duty on red wines, in casks, to 6 cents per gallon; white wine, in casks, to 10 cents per gallon; all other, in bottles, 22 cents per gallon.

#### • THE TARIFF ACT OF JULY 14, 1832.

This act, which went into operation on March 3, 1833, made tea and coffee free of duty when imported in American vessels, and reduced the duty on a number of articles from 30 to 25 per cent. ad valorem.

In the House of Representatives, the above bill being under consideration in Committee of the Whole,

Mr. McDuffie, of South Carolina, gave an exposition of the views of the Committee of Ways and Means, from which the bill was reported. In the course of his remarks he said:

It is vain to attempt to put by, to evade, or to palter with this question. It can no longer be denied that there does exist under the unjust and oppressive legislation of Congress, and without any agency of Providence to that effect, a radical hostility of interests between the two great subdivisions of this confederacy. And if the power of the majority here, and not their sense of justice, is to decide the present controversy, it will be impossible ever to reconcile these conflicting interests. The people of the South are firmly impressed with the belief that, under any system of duties, while the revenue is derived almost exclusively from imports, their proportion of the burdens imposed by Federal taxation will be much greater than it ought to be according to the principle of the Constitution which regulates the apportionment of direct taxes. Under these circumstances, they think they have a right to insist that the aggregate burden of taxation shall be as light as possible, and that not a dollar shall be expended by the Government that can be avoided by a rigid economy. If there were no such products in the United States as cotton, tobacco, and rice, would not the protecting system be downright nonsense—a mere impotent monument of human folly? How could the people of the United States obtain foreign manufactures when they had nothing wherewith to pay for them? And what could be more absurd and stupid than to prohibit the importation of articles which could not possibly be imported, even if there were no prohibition?

It is against domestic and not foreign industry that the manufacturers call for protection. But why is it that they need this very high and extravagant protection? It is because foreign manufactures are purchased with the productions of the Southern States, and because these are produced by slave labor, which is four times as cheap in the operations of agriculture as the white labor of the Northern States. This is the true and only cause why the manufacturers require the Government to interpose its powerful arm to keep down competition. It is, when properly considered, the greatest of all absurdities to suppose that it is against the English manufactures that this protection is demanded. This is a mere flimsy disguise, to cover the fraud and conceal the outrage perpetrated against the planters. I confidently believe that the contributions exacted from the planting States of this Union by the action of this disguised and irresponsible despotism of confederated interests is in no degree less oppressive and disastrous than the exactions levied by the most insatiable of the Roman emperors from the conquered and dependent provinces of the empire. I mean not to cast any special reproach upon the manufacturing confederacy, which constitutes the existing majority in this country; I speak nothing but the plain truths of philosophy when I say that, on such a question as that which we are now considering, they cannot, in the nature of things, have any more sense of moral responsibility than an infuriated mob. And it is worthy of special remark here, that the despotism of an irresponsible majority never existed in any country in a form so dangerous and so difficult to be resisted as it does at this moment in this confederacy.



Mr. Crawford, of Pennsylvania, addressed the committee at length in defense of the protective system. He said :

For every part of this nation I feel as becomes an American citizen. We are all of one family ; having the same institutions ; the same protection ; the same duties to perform ; the same interests ; and the same destiny. Would to God I could add that our opinions harmonized. Has there ever been a nation distinguished for arms, for the fine arts, for science, for commerce, for manufactures, for agricultural success, whose policy did not direct its chief efforts to sustain and strengthen the occupations that were thought to be worthy of the fostering care of the Government ? Can we hope that we shall form an exception in future history, and that the frequent alterations which have taken place in, and the more frequent attacks which have of late been made upon the system of encouraging and protecting domestic manufactures, will not prevent our advance in improvement, and will not obstruct our progress to a degree of prosperity reaching almost to the utmost limit of human wishes ? What would be the consequence of success in the attack now being made upon it ? Perhaps to leave us on the very spot we occupied some fifteen years ago, surrounded by the appearance of wealth and comfort, but only the appearance, for a few short years dissipated the illusion and opened our eyes to the sad reality that almost every ingredient of human misery was mixed up in our cup. But our countrymen had what is always found in company with character and honor, firm hearts, determined to redeem their situation, and conform, as far as might be, their habits and pursuits to their new condition. Bringing to their efforts economy and industry, it is to this much-abused system that we are mainly indebted for a prosperity that has realized the dreams of the visionary and overgone the calculations of the most sanguine. It is impossible to look upon the picture which the country north, east, and west, and a portion of that south of us, presents for the gratification of the mental eye, without shrinking from the idea that so much competency, and comfort, and happiness are to be destroyed, that the fountains of so much of all that is desirable are to be dried up, which only require to be kept open to furnish a stream of abundance and independence, of useful occupation, and an adequate reward for it, which are the elements of individual and collective felicity. Let us then, at the least, preserve to this great plan of developing our capabilities its present lines and boundaries, and learn the lessons of wisdom from the good and wise who have preceded us in the great duty of guarding and promoting the welfare of the American people.

To show the agency which the Government has had in directing and inviting investments in manufacturing, Mr. Crawford referred to documentary evidence in relation to these points, and continued :

What has been the consequence of this steady pursuit of one line of policy—of the encouragement by which you invited your citizens to engage in manufactures, and of the protection which you virtually undertook should be extended to their enterprises by a series of measures, in my judgment wisely originated and wisely persisted in by the clearest heads and best hearts ? The consequence has been precisely what was intended. Manufactories have sprung up throughout the country, not in one town, not in one district, but everywhere, and, like the dews and rains and sunshine from heaven, stimulating everything, and furnishing food for everybody. Will you now destroy what you have built up ?

Mr. Appleton, of Massachusetts, in combating the doctrine advocated by Mr. McDuffie, said :

The notable discovery has been made that an import duty is not, as heretofore supposed, a tax upon the consumers of the commodities on which it is levied, but falls exclusively on the original producers of the exports given in exchange for the imported commodities ; and inasmuch as the exports of the United States are composed, mostly, of the articles of cotton, rice, and tobacco, the productions of the South, the tax levied on imports imposes a very unequal burden on the planters of the Southern States, the producers of these articles of export. However extraordinary it may be, this proposition has been brought before this House under the sanction of one of its most important committees as an established truth, on the faith of which, and in obedience to its requisitions, we are called upon to abandon a long-established system of policy at whatever sacrifice of the property of individuals. As a speculative opinion it is not altogether new. The distinguished gentleman from South Carolina is well known as its author or discoverer, and he has stated to the committee that he proclaimed it in this House something more than two years ago. I well remember its first promulgation, and that it caught my attention as a mere curiosity—an idle and harmless speculation ; but, to my utmost astonishment, under the fostering care of its author, this disregarded opinion has been made to assume form and consistence, until it has found its way within these walls, under the high sanction of an elaborated report, under circumstances and in a character of appalling interest, and threatening nothing less than



the integrity of the Union. Regarding it, as I do, as a proposition totally false—nay, more, as a miserable fallacy, hardly worthy in itself of serious argument—I cannot be insensible to the power of that genius which not only has been able

“To give to airy nothing  
A local habitation and a name,”

but to persuade a very considerable section of the country, not only of the absolute truth of the proposition itself, but to have wrought up their minds to brave all the horrors of disunion or a civil war in support of it.

The theory is thus supported: all commerce is an exchange of equivalents; the imports of a nation are precisely equal to its exports, for which they are received in exchange. The producer of the exports is, therefore, the producer of the imports; and a tax upon imports is equivalent to a tax upon exports, and falls upon the producer of them. In carrying out this view, the importing merchant is represented as the mere agent of the planter, who is thus made to assume the character of a manufacturer of Manchester cottons and Yorkshire woollens, and, in this character of manufacturer, to come in direct competition and rivalry with the cotton and woollen manufacturers of the United States. In this rivalry the southern planter is obliged to carry on a competition on very unequal terms, inasmuch as his manufactures, made in Manchester and Leeds, are subjected to an excise of 40 per cent. in the form of an impost duty, while his northern rivals bring their goods into market free of any tax whatever. To avoid the possibility of mistake in the statement, the following extract is given from the report of the Committee of Ways and Means:

“Whether the duty be laid upon the export or the import, it is equally laid, in both cases, upon the production of the planter. There cannot be a more palpable and delusive error than the vulgar notion that imported manufactures, which have been purchased by the agricultural staples of this country, are free productions. They are as strictly and exclusively the productions of domestic industry as if they were manufactured in the United States. Looking, therefore, at the planting and manufacturing States with the eye of an enlightened philosophy, these two great divisions of the Union must be regarded as devoting their capital and labor to the production of the very same articles for the very same market. The Southern States manufacture, by the agency of plows, and hoes, and horses, what the Northern States manufacture by the aid of machinery; and they are competitors for the market of the United States, equally entitled to the protection of the Government by every principle of constitutional liberty, and by the principles of eternal justice.”

It is not to be denied that this theory is put forward and defended with a good deal of ingenuity, and with sufficient plausibility to confound those who readily give themselves up to speculative abstractions. At the same time, it is believed that a very slight analysis will show that it is wholly destitute of the basis of truth. It is perfectly true that the nation may be said to exchange cotton for manufactures, but it does not follow that the planters do so, for the planters are not the nation; and there lies the fallacy.

Mr. Appleton continued his argument at very great length, and was followed by—

Mr. Bouldin, of Virginia, who made an argument to show that the power to protect manufactures did not belong to this Government. He then proceeded to an examination of the bill, characterizing it as a bill calculated to give only partial relief where whole relief was expected.

Mr. Pendleton, of New York, followed in opposition to the bill.

Mr. Drayton, of South Carolina, said that the protective system was founded in a fallacious and injurious policy, at variance with the spirit of the Constitution and the genius of our institutions. He proceeded to discuss the effects which, in his judgment, it was calculated to produce, not only upon the labor and capital of the country, but upon its tranquillity and safety.

Mr. Stewart, of Pennsylvania, moved a substitute for the bill, and having stated at some length the principal points of difference between the two bills, proceeded:

The question is, whether the agriculture, manufactures, and commerce of this country shall be prostrated or upheld; whether we shall rely on our own vast resources, or return to a worse than colonial dependence on Great Britain; whether our farmers and mechanics are to be sacrificed to make way for the productions of the soil and workshops of England; whether we shall pull down the walls erected by our predecessors to guard and protect our national industry, and thus inundate our country with for-

foreign goods, export our specie, and renew the melancholy and desolating scenes of 1817, 1818, and 1819, which followed the reduction of the duties of 1816; or whether we shall firmly maintain our protective system—a system which has vindicated its adoption by all its fruits, fulfilled all the hopes of its friends, and falsified all the predictions of its enemies; a system under which the country had risen to its present high and palmy state of public prosperity. In short, the contest is now between the British and the American farmers and manufacturers for the American market, and the question is, which side shall we take? This is the real question at issue, and it can neither be disguised nor evaded.

Mr. Adams, of Massachusetts, coincided with Mr. Stewart in the general tenor of his remarks; but he was opposed to the amendment offered by that gentleman, because it proposed not only a continuance of the system of minimums, but an aggravation of that system. He deprecated acrimonious feelings between the friends and opponents of the protective system.

Mr. Jenifer, of Maryland, replied to the speech of Mr. Bouldin. They both represented a country producing tobacco, wheat, and corn; but he was of a diametrically opposite opinion as to the operation of the tariff system on these interests. He proposed an amendment to the substitute offered by Mr. Stewart.

Mr. Stewart declined to accept the amendment as a modification. In reply to Mr. Adams, after expressing his high respect for that gentleman, he said he must still consider him and other intelligent gentlemen as laboring under a most extraordinary delusion in relation to the system of minimums.

Mr. Craig considered it as perfectly inexplicable why the gentleman should move to reduce the duty on articles used in this country, with a view to get those articles cheaper, while he held the doctrine that high duties produced low prices.

Mr. Jenifer's amendment was rejected.

Messrs. Allen and Marshall, of Kentucky, favored an increase of duty on cotton-bagging.

Mr. Davis, of Massachusetts, in the course of his extended remarks, said:

Two propositions are now before us: one presented by the member from Pennsylvania, which is in truth, substantially, a bill reported by a committee of the Senate to that body, and is the result of the deliberations of that committee; the other is our own bill. We have, therefore, before us, the labors of two distinct committees, one from each House. The proposition presented to us in either bill involves great and exciting interests, and, as some affirm, the existence of the Union itself. It ought, then, to be well considered and fully discussed. Few men, I apprehend, will dare to vote on such a subject without most attentive examination.

Mr. Davis entered upon a review of past legislation upon the subject, commencing with colonial times, and coming down to the successive acts of legislation by Congress in reference to it, and added:

Can any one review this history, and then affirm that the principal object in giving a power in the Constitution to regulate trade, was not to countervail foreign regulations, and to aid American labor? What was the result of the wise policy adopted by the first Congress? I cannot do more ample justice to it than by quoting the language of a distinguished friend at a public festival: "The dead corpse of public credit sprang upon its feet." The act which laid the foundation of the great American policy infused the vital principle into the drooping, disheartened spirits of all laborers. It restored a discontented community to tranquillity, and caused peace and happiness to pervade this wide-spread country; and from that day to this no people on earth have been blessed with such continued and eminent prosperity. What a contrast between free trade and the American policy is here presented!

I confess I never expected to hear the people of this country denounced on this floor as tyrants. I never expected to hear the doctrine advanced that a Government ruled by a majority of the people was worse and more to be dreaded than a despotism. If I entertained these sentiments, I too should desire a dissolution of the Union; for



whoever maintains that a majority in a free government shall not rule, maintains that a despotism is better than a free government.

Mr. Mitchell said :

Why branch into theory when our business is with practical results ? Why contrast the comparative merits of the free trade and restrictive, the agricultural and mercantile systems, when our only object is the reduction of the tariff on fair and equitable terms ? It is not to be denied that our undertaking is one of the most arduous difficulty, requiring all our wisdom, all our justice, and all our magnanimity ; for while all seem anxious for an adjustment of the tariff, each is equally opposed to the sacrifice of his individual interests. Concessions must be made by all, for concession here is not only patriotism, but sublime magnanimity. Do you compare the value of protection to that of the Union ? O, how much less than nothing is all which you possess, in comparison with a spirit of Union ! But what is the prospect before us ? Do the manufacturers seem disposed to yield ? Were we to judge by the bill from the Committee on Manufactures, and the amendment of the gentleman from Pennsylvania, we should abandon all hope. As to the amendment, I know not how to speak of it. A thing of mendacity, which promises everything, and performs nothing ; which aggravates under pretense of alleviating ; which in one section stipulates reduction, and in another, by artful regulations, increases the prices of the commodity to the consumer. The first section prohibits the abolition of custom-house credits. This verbally appears to be a very harmless measure, a mere regulation of the Treasury Department to secure or accelerate its receipts. Yet it will operate, and it is intended to operate, as a protection to the manufacturer by increasing the cost of the article. What is the next section ? It is an artfully disguised deception as abhorrent as the former. Thus does this amendment for compromise, for alleviation, for a reduction of the tariff commence, and the residue is of a similar character. And this, the gentleman calls compromise ; this is concession to satisfy the South !

With regard to the bill reported by the committee, it has one most objectionable feature. It proposes to raise a revenue beyond the expenditures of Government. It sanctions the principle laid down by Alexander Hamilton, in his celebrated report on manufactures, "that the power of Congress to raise money is plenary and indefinite ; and the objects to which it may be appropriated are no less comprehensive than the payment of the public debt, and the providing for the common defense and general welfare." The distinguished chairman (Mr. Adams) has improved on the principle. He has given to the words "common defense" an expansion never before conceived by any lexicographer. It was the profession and maintenance of this principle which drove the federal party from power in 1801. On the other hand, the very great regard which Mr. Jefferson showed to the limitation of the money power was the cause of his overwhelming popularity.

Mr. Bell, of Tennessee, addressed to the committee what he called a plea for the Union :

I claim to be heard as the advocate of higher interests than those which were the immediate subject of consideration. The interests of domestic peace, of free government, of liberty itself, are involved in the question. The rules of the House furnish me with an impressive idea upon this occasion. We are sitting in Committee of the Whole upon the state of the Union—actually deliberating upon a measure for the safety of the Union.

In the midst of the greatest abundance of all the necessities and even comforts of life that God, in his providence, ever decreed to be the rewards of virtue and industry ; in possession of a country of the richest variety of soil and of climate ; in an age when art has almost outstripped herself in multiplying the means of enjoyment ; when, as a people, all these blessings may be truly said to be ours, or within our reach, what is our actual condition in other respects, and what the adverse destiny to which that condition tends and must inevitably fix upon us, if we do not avert it by the wisdom and moderation of our councils ? Discontents, jealousies, and rancorous sectional hates have arisen, and are encouraged. Fostered by these unhappy feelings, disaffection to the Government itself makes a slow but steady progress in the hearts of thousands of honest and patriotic citizens. A want of confidence in the mutual justice and forbearance of brethren of the same political family manifests itself. Confidence in our system, consequently, in every quarter has diminished and is diminishing. The value of the Union itself, and the consequences of its disruption, begin to be canvassed even in public debate in this hall. All human science seems of late to have concentrated its efforts in the search for new sources of individual wealth. The universal passion is avarice. Public spirit ceases to be a characteristic of society.

Mr. Bell traced the history of party dissensions in the United States,



and commented at length on the American system, which he regarded as being the chief cause of the present distracted condition of the country.

I am aware that I am taking it for granted that the great inequality in the profits of capital and labor in the different sections of the Union is produced by the high tariff policy. I know that it is denied by some that this policy operates unequally or oppressively upon any section of the country, or upon any one great interest of it. I will not insult the members of this House by underrating their intelligence so far as to go into a minute investigation upon this point. I take it for granted that most of those who deny the injustice of this system, as respects the suffering interests of the country, make the denial as the advocates of the established system merely. Such as are really and honestly incredulous upon this point, I would ask to look to the section of the country which is admitted to have flourished since the year 1824 in a degree never equalled in any country, and then to look to the other sections of the Union, and ask themselves if all flourish equally. It is admitted that the uncommon prosperity of the tariff States has been produced chiefly by the protective policy, and that the continuance of this prosperity depends upon the maintenance of this policy. Can gentlemen who make this admission still contend without a blush that the advantages of the system are equally diffused? The acts of 1824 and 1828 were both passed professedly and avowedly not for revenue, but for protection. It is notorious that the tariff, as a revenue system, has long since been lost sight of. There are nine States which are supposed to be in whole or in part particularly benefited by this system. They are Maryland, Delaware, Pennsylvania, New Jersey, New York, Connecticut, Rhode Island, Massachusetts, and Vermont. Now, if these States owe their uncommon prosperity in a great degree to the protective policy, and this is admitted by the advocates of the tariff; and if it be the fact that the other States of the Union do not prosper in an equal degree, but, on the contrary, that they are all comparatively depressed, and that the whole southern section, particularly, is threatened with total impoverishment; and if this inequality has been produced by the policy of the Government, ought not the balance—the equilibrium of prosperity, at all events—to be restored if possible, and that as speedily as possible?

Permit me for a moment to revert to the general question of the wisdom of this policy, as respects the interest of any section of the country. I deny that the true interests and prosperity, even of the tariff States, are promoted by this policy. I admit, again, as I have before done, that the operation of the system is to concentrate the greatest portion of the national wealth in those States. But I affirm that the system by which this extraordinary accumulation of wealth is effected, is such, that the distribution is necessarily greatly unequal, as between the different classes of the inhabitants of those States; that this inequality must continue to increase in an equal ratio with the progress of the system itself; and that the inevitable result will be to impoverish, degrade, and practically to enslave the mass of the people, and to build up an aristocracy as hurtful to general freedom as is possible in a country situated as this is, in respect to population and territorial extent.

The example of Great Britain is now misleading or rather subjugating the understanding of the world upon this subject. But the day will come, and must come, when what is now considered the glorious fabric of British policy will be held a failure in reference to the true ends of all governments. The day will come when the English system will be regarded as the most stupendous and ingeniously devised system of fraud and oppression ever invented by the craft of man. Sir, it is no wonder that the example of England intoxicates the fancy and misguides the judgment of mankind. The fame of England's wealth, England's arts, England's laws, and England's renown, fills the world. She has overawed, and still overawes the nations, by her great moneyed resources. She wields the trident of the sea, and holds dominion over distant and populous empires. The common idea of national prosperity is brilliantly realized in England. I admit the potency of the charm. I am not surprised that it should be thought that England exhibits the brightest evidences of a profound policy. But what are the true tests of a wise, just, and profound political system? What is, in truth, the proudest and most glorious trophy of a wise government? It is man himself, in his aggregate character—a people—a well-informed, well-fed, well-clothed, well-lodged, and happy people. \* \* \* \* \*

Mr. Bell then drew a vivid picture of England's poor, which he regarded as the inevitable product of England's unwise protective policy; where, in an average of five years, from 1816 to 1821, inclusive, £7,000,000 were annually expended for the relief of paupers.

Mr. Doubleday, of New York, combatted what he considered to be erroneous theories which had been put forth in the course of the debate, and continued:

The operations of trade are so complicated that almost all theories are proved to be



incorrect by their practical results. That the consumer of protected articles usually pays a bounty to the manufacturer, as well as a tax to the Government, I conceive to be true; but I conceive, also, that the amount of the bounty so paid is overrated by the opponents of the protective system. When the duty is insufficient for protection, nothing is paid for bounty. When the duty amounts to prohibition, the bounty is less than the duty, and in some cases is nothing at all. No single principle can accommodate itself to these variations. Hence, opposite dogmas may be equally maintained, will be equally correct, and I may add, equally fallacious. Hence, too, when gentlemen undertake to calculate, in dollars and cents, the amount of tribute paid by one section of the country to another section, I object, not only that their reasoning is fallacious, but that it is calculated to exasperate one section without convincing the other.

Mr. Evans, of Maine, deprecated a vacillating policy, and the withdrawal of protection from those fields of labor which had already experienced its life-giving effects. He said:

Gentlemen who oppose this policy disagree entirely with each other in their grounds of hostility; and many of the arguments which they have used might safely be left to be neutralized and balanced by the conflicting theories which are put forth here in opposition to the principle of protection. It is undeniably true, that whatever stimulates the productive labor of any community is, to that extent, beneficial to that community; whatever opens new fields for profitable, industrious, occupation enhances the general prosperity. The discussion seems to have assumed that this is now a new question, and that we are for the first time deliberating whether the protective policy shall be established or not. But it is not so. It is a question of withdrawing protection; of subverting interests which our legislation has created; of spreading desolation over the fields we have cultivated. We cannot withdraw protection already granted and subsisting without some violation of public faith; without a prostration of wealth and industry, which has sought out its channels under our guidance, without causing a great and destructive change in the business of the community. Gentlemen have said that you ought not to regulate labor by legislation. Does not the repeal of a law as effectually regulate labor as the enactment of a law? The people have a right to expect, and to demand, that their interests, their property, and their pursuits, shall not be the subject of sudden, frequent, capricious, experimental change in the measures of the Government. The protective policy has been long settled, and the business of the country has grown up under it and accommodated itself to it, and why should we at this time unsettle the employment and pursuits of this prosperous people, and expose them to all the hazards of a destructive revolution? If one portion of the confederacy cannot abandon this policy but with ruin and devastation to themselves, and another portion cannot submit to it but under similar disastrous consequences, then indeed has Government failed in the great ends for which it was instituted; and what is infinitely worse, must inevitably fail, whatever course of policy it may pursue. I trust, most devoutly, that this alternative has not yet arrived.

Mr. Evans proceeded to argue that the protective policy had contributed very much to the present prosperous and happy condition of the country:

I cannot perceive the delusion which the gentleman from South Carolina has discovered in it. Its antiquity seems to entitle it to respectful consideration. I can conceive of no greater folly than a nation, having resources within itself adequate to the supply of all its wants, voluntarily choosing to keep them unexplored, and to depend upon the labor and the skill of other countries for the supply of its most pressing necessities. They who clamor so much about "buying cheap," entirely overlook the consequence, that you must sell cheap and work cheap. The laboring people of this country want employment and remunerating wages, by which they may obtain competence and the means of educating their children, rather than to be treated as paupers, who have no other solicitude than to buy cheap. The gentleman from Tennessee (Mr. Bell) fears that the protective system in this country will build up privileged orders and aristocratic distinctions upon the oppression and poverty of the people, as in England. Is this so? Is it true, indeed, that the protective policy has molded and fashioned the form of European governments? At what period of time was it when that great continent emerged from the darkness of barbarism and settled down from lawless violence and commotion, under regular governments? Was it before or since manufactures, commerce, agriculture, the arts, became the objects of public care and protection; before or since the protective policy has been introduced among nations; before or since the science of political economy has been practically applied in the administration of government? Does this policy serve to perpetuate oppression and arbitrary power?



Mr. Evans continued his argument to show that the reverse of all this was the case; and that there was no greater tendency in the protective policy than in free trade to concentrate wealth in the hands of a few and to pauperize the masses. He then proceeded to show various discrepancies in the views advanced by gentlemen who denounce the policy of protection.

Mr. Clay, of Alabama, said:

Nothing can justify the government of any country in attempting to control or direct its labor and industry but superabundance of population. Who can pretend that we have such superabundance? But the fall of prices which has taken place since the commencement of this system of protection is ascribed to it. This is an imposing assumption. The naked proposition that adding to the price diminishes the price would be rejected at once by every unsophisticated mind as utterly absurd; yet the assumption is nothing less. If it be true, as asserted, that increase of duty increases competition, and that by increased competition prices are reduced, and, of course, the profits lessened, why have the manufacturers been constantly asking the imposition of higher duties? Do they desire more competition and smaller profits? To illustrate the effect of the tariff in producing a fall of prices, cotton manufactures have been brought to view. It is thought to be within reasonable limits to set down the value of the whole cotton manufacture of Great Britain at \$200,000,000, and in the balance of Europe about \$200,000,000, making in all Europe the aggregate of \$400,000,000. Now the total value of the cotton manufactures of the United States may be estimated at \$30,000,000, and of this amount it must be admitted that not more than from five to seven millions of dollars worth are dependant on protection. Need I ask, gentlemen, what probable effect has been produced by this amount of our cotton manufactures on the prices of similar articles in foreign markets?

Mr. Wilde, of Georgia, next addressed the committee, in opposition to the tariff policy:

What are we promised as the fruits of these unequal and oppressive taxes? Protection to American industry; preventing a drain of specie; independence of foreign nations; creating a home market. It may be remarked, in passing, that the dominion of prejudice, and the cunning of empiricism, may be detected in the very mode of stating all those propositions by which the credulity of the many is made subservient to the avarice of the few. Protection! Domestic industry! What a judicious selection of those "rabble charming words," which, as old South says, "carry so much wildfire wrapped up in them." How ingenious the combination for purposes of delusion. *Verba ligant hominem ut taurorum cornua funes*. Protect domestic industry! Surely! who can refuse? Protection is a delightful task. It is, besides, a political duty. The appeal is irresistible. But if one kind of industry alone is protected, it must be at the expense of all the rest. If all are protected alike none are benefited. If some, only, are protected at the expense of others, it is both pernicious and unjust. But it is alleged that every branch of industry is to be indemnified in some one of the following ways: By rendering us independent of foreign markets; by preventing a drain of specie; by promoting the national defence; by creating a home market. It will appear, I think, that into some one or other of these pretences the whole of every argument in favor of the system may be resolved.

Mr. Wilde discussed each of the above points, and continued:

The epitome of modern history is written in the titles of modern statistics: war, taxation, debt, pensions, sinecures, restrictions, manufactures, corn laws, banks, paper-money, overtrading, insolvency, pauperism, crime, revolution.

Mr. Choate, of Massachusetts, addressed the committee at very great length, and added:

I wish only to submit some considerations upon a single one of all the topics which belong to this delicate and complex deliberation. I wish to present one reason only why you should not abolish, or substantially alter, the existing national protective system. It is this, that the injury which the abandonment of this policy will do to the individuals, and to the interests and sections remotely or directly connected with, and dependent on, manufacturing and mechanical industry, and to the country, will outweigh, immeasurably, any rational estimate of the good which it will do to the South. It is a question of expediency we are debating. "The greatest good of the greatest number" is the turning consideration; is it not? There is great sectional excitement. It is desirable to allay that excitement; but how? My humble scheme is this: I think, in the language of medical men, that the case requires topical treatment. Search out the sectional grievance, if you can find it. Find what are the articles exclusively of



Southern consumption, and relieve them of all protecting duty. Strike them out of the statute.

What then is there so very terrible in the signs of the times? What is this great crisis upon which gentlemen are so eloquent? What if there be some excitement of feeling, let us agree to see in it, as long as we can, "merely that combination and that opposition of interests, that action and that counteraction, which, in the natural and the political world, from the reciprocal struggle of discordant powers, draws out the harmony of the universe." This is the language of one of the wisest men and most accomplished minds that ever lived. I hope our example may illustrate its truth.

Mr. Bates, of Massachusetts, addressed the committee in support of the amendment moved by Mr. Davis, of Massachusetts, in reference to the duty on woollens, illustrating his argument by putting a variety of cases to show the effect and propriety of protection.

Mr. Clayton, of Georgia, discussed the question in a twofold aspect, first, as to constitutionality, and next as to expediency; and arrived at an adverse conclusion in regard to both.

Mr. Sutherland, of Pennsylvania, made an extended argument in support of the protective system, which, he insisted, had its origin in Virginia. In support of this position he made large quotations from the *Richmond Enquirer* and the writings of Mr. Jefferson. He adverted to the position taken by Georgia, at the time the Constitution was adopted, and contrasted it with the course pursued by her representatives on the present occasion. He referred to the protection enjoyed by Southern commodities, and inveighed against the course of policy of Southern gentlemen in reference to protection.

Mr. Lewis, of Alabama, said:

The nearest approach I have ever witnessed to anything like a constitutional argument on this floor, by any gentleman coming from the north of the Potomac, is what we have to-day heard from the honorable gentleman from Pennsylvania, (Mr. Sutherland.) Even he, sir, has not deigned to give us his own argument, but has quoted the opinions of Mr. Jefferson and other distinguished politicians of the South, in favor of the policy of establishing domestic manufactures throughout the country. The gentleman quoted many proofs of a kind feeling in the South toward domestic manufactures. The same feeling still exists, and I hope will continue to exist. We look upon them as a part of the great whole of individual wealth; but what we complain of, and what, I trust, we shall never admit, is the right of the Government to tax us to add to the profits of manufacturing industry.

Mr. Bullard, of Louisiana, opposed the proposed reduction of duty on sugar, and contended that if the reduction were made the consumer would get the article no cheaper than before. He deprecated the threats\* of disunion which he had heard, and affirmed that this menace would find no response among the loyal people whom he had the honor to represent.

Mr. Carson commented with some asperity on the speech of Mr. Bullard, attributing his conciliatory course to motives of interest of a personal and local character, inasmuch as Louisiana enjoyed a benefit to the amount of two millions of dollars from the existing system. All men had their prices, and so had all communities, and he thought that two millions of dollars might be a pretty fair price for the support of Louisiana.

Mr. Burges, of Rhode Island, commenced by stating the following propositions:

Governments and laws were established in aid of human labor, and these aids were given to labor that human wants might be supplied and the condition of the human race improved. Consumption is the great purpose of production, and nothing can aid the one unless it gives aid, at the same time, to the other. All our legislation relative

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\* Allusions to the possibility of a disruption of the union of States, in case the protective policy should be adhered to, had been made by Messrs. McDuffie, Bell, Clay, of Alabama, and one or two other Southern Senators.

to production must, therefore, have for its great purpose the preservation or the improvement of the national consumption. The production of the country can take care of itself, if we do but honestly and efficiently take care of its consumption.

We are told that "domestic peace is in danger." Would you secure it by destroying domestic comforts? You will never give tranquillity to the nation "by taking bread from the mouth of labor." If the demon of avarice be in our country, he has possession not of those who labor, but of those who would win wealth without labor and by the legerdemain of power. Is the fiend of ambition walking to and fro in our land? You will not find him in the corn-field or on the plantation; in the workshop or factory; or on the exchange. But you will find him at the levee and among the partisans of power, where there be men such as would set a world at war that they might pluck down bright honor, without having ever earned that which was once the glorious meed of merit alone.

It is agreed that taxation for the benefit of Government should be equal. When pressed for revenue, and importation is cut off by war, we have resorted, and must resort, to taxation. In this taxation, what proportion does each State pay? Two-fifths or one-half of South Carolina and of the South pay nothing.\* Do you say this is property, and should not be added to numbers? What honest man will say property should not be taxed? It has not been done. Do the protection States complain? No; because they agreed that two-fifths of \$300,000,000, that is \$120,000,000, in the anti-protection States should not be taxed. In the anti-protection States, white men, as we are told, do not work. Work is performed by slaves in those States, and it is, therefore, degrading; for, as South Carolina says to New England, "none but slaves work." How quiet, how uncomplaining is labor; how restless, how dissatisfied is idleness! In New England labor can lay up part of its earnings. Here is the source of New England's prosperity. Hence the village, the village school-house, the village meeting-house, and all the accommodations of northern prosperity.

It is not because labor and capital produce more profits there than in South Carolina, but because those profits are there more diffused, more carefully preserved, and shared and enjoyed by more persons. In South Carolina you have the few rich—the many poor. You have the palace of the master; the huts of his slaves. You have the delight of unquestioned dominion over unquestioning submission. You have more, even more than the baronage and vassalage of feudal dominion. In the North, every village is a little republic. Sir, it is the anti-baronial protection which calls down the anathema of South Carolina.

Mr. Burges continued his parallel between the Northern and Southern States, in regard to the taxes paid by each respectively, and the degree of prosperity enjoyed by each, in illustration of the equality of burdens and advantages, and claiming, in pursuance of a line of argument advanced on the other side of the question, that the preponderance of burdens rested upon the Northern States.

Mr. Thomas, of Louisiana, confirmed what his colleague (Mr. Bullard) had stated in debate yesterday, that Louisiana would, under all circumstances, adhere to the Union. He hoped to hear no more about a dissolution of the Union.

Mr. Ward, of New York, favored a conciliatory policy towards the Southern States.

Mr. Drayton addressed the committee in opposition to the bill and pending amendments, which he considered as not amounting to a compromise such as the South had a right to demand.

Mr. Hoffman, of New York, favored the protective policy. He thought, however, that those who were the advocates of carrying protection as far as prohibition seemed to forget that if we were able to export our own manufactures we must of necessity import to nearly the same amount.

Mr. Ingersoll protested with some warmth against the course pursued by those who professed friendship for the protective system and yet deserted it at the most exposed point where its enemies were expecting a breach, in which, if they succeeded, the entire system must be given up. He referred particularly to the woolen interest, concerning which an amendment moved by Mr. Davis was now pending. He dwelt at

\* Alluding to slave exemption.



length upon the great reduction of duty which was proposed on articles of Southern consumption; a concession which gentlemen from that part of the Union did not seem duly to estimate.

Mr. H. Everett, of Vermont, discussed chiefly the woolen interest. He said that wool-growing was the chief agricultural interest in his State.

Mr. Bates, of Massachusetts, moved to abolish all duties upon negro cloths and negro blankets, leaving the rest of the woolen manufactures subject to the existing duty. The amendment was negatived.

Various other amendments were proposed and briefly discussed, and some of an unimportant nature agreed to.

The bill was then reported to the House.

The bill being under consideration in the House—

Mr. McDuffie proposed to amend the bill in the section relating to cottons, by adding a proviso, that on all cottons not exceeding in value 15 cents the square yard there should be levied a duty of  $12\frac{1}{2}$  per cent. ad valorem.

Mr. McDuffie said he offered this amendment to ascertain whether the friends of the protective system were themselves satisfied with the grounds on which they claimed the protection of the Government.

Mr. Appleton opposed the amendment.

Mr. Bouldin insisted that, on the principles laid down by the friends of the protective system, the amendment ought to be adopted.

Mr. McDuffie said he intended to follow up this amendment with others for the purpose of unveiling this monster and fully exposing it to view.

Mr. Burges said he hoped the gentleman's motions would be made. The monster, however, had been unveiled for many years. It was a monster that had destroyed our commerce with India by cutting off our trade in India cotton, and had given a vast market to the cottons of the South. For what purpose had the amendment been introduced? For no other purpose than that the manufacturers of New England might be ruined.

After debate, the amendment was rejected.

Mr. McDuffie then moved an amendment in relation to iron, in pursuance of his declared intention, and it was also rejected.

Mr. Everett, of Massachusetts, proceeded to discuss the general principles of the tariff. The evils complained of by southern gentlemen, he was persuaded, were attributable not so much to the tariff as to slavery. He deprecated a further reduction of duties. He entreated southern gentlemen to consider well before they resolved upon the suicidal policy of attempting to nullify the law.

Mr. Speight said it appeared that they were again getting into discussion on the general principles of the bill, but nothing as yet appeared by which any man could judge of the nature of the compromise on which they were called upon to vote.

Mr. Dayan, of New York, made an argument against the proposed reduction of duties.

Mr. McDuffie again took the floor, and in an elaborate summing up and review of the whole subject declared his unwavering conviction not only that the peculiar burdens of the South were undiminished by this bill, but that the protection which it gave to all the various classes of manufactures was decidedly greater than that which they received under the tariff of 1828.

The bill was then passed by a vote of 132 yeas to 65 nays, as follows:

YEAS—Messrs. Adams, Chilton Allen, Anderson, Appleton, Archer, Armstrong, Arnold, Ashley, Babcock, Barringer, Barstow, James Bates,

Bell, Bethune, James Blair, John Blair, Boon, Bouck, John Brodhead, John C. Brodhead, Bucher, Cambreleng, Carr, Chandler, Chinn, Claiborné, Clay, Collier, Silas Condit, Conner, Eleutheros Cooke, Bates Cooke, Corwin, Coulter, Craig, Crane, Creighton, Dayan, Dearborn, Dewart, Doddridge, Doubleday, Drayton, Duncan, George Evans, J. Evans, Findlay, Fitzgerald, Ford, Gaither, Gilmore, Thomas H. Hall, William Hall, Hammons, Harper, Hawes, Hawkins, Heister, Hoffman, Hogan, Holland, Horn, Howard, Ihrie, Ingersoll, Irvin, Isacks, Jenifer, Jewell, Richard M. Johnson, Cave Johnson, Kavanagh, Kennon, Adam King, Kerr, Lansing, Leavitt, Lecompte, Lent, Letcher, Lyon, Mann, Mardis, Mason, Marshall, Maxwell, McCarty, McIntire, Mercer, Thomas R. Mitchell, Muhlenberg, Newton, Pierson, Plummer, Polk, Randolph, John Reed, Edward C. Reed, Roane, Root, Russel, Semmes, William B. Shepard, Augustus H. Shepperd, Smith, Soule, Southard, Speight, Spence, Stanberry, Standifer, Stephens, Taylor, Francis Thomas, Philemon Thomas, J. Thompson, Thompkins, Tracy, Vinton, Ward, Wardwell, Washington, Wayne, Weeks, Wilkin, Wheeler, Elisha Whittlesey, C. P. White, Worthington, Young.—132.

YAYS—Messrs. Adair, Alexander, Robert Allen, Allison, Banks, John S. Barbour, Barnwell, Isaac C. Bates, Bouldin, Branch, Briggs, Bullard, Burd, Burges, Carson, Choate, Clayton, Coke, Lewis Condit, Cooper, Crawford, Daniel, Davenport, J. Davis, W. R. Davis, Denny, Ellsworth, E. Everett, H. Everett, Felder, Foster, Gordon, Grinnell, Griffen, Hodges, Hughes, Huntington, Jarvis, Kendall, Henry King, Lamar, Lewis, Robert McCoy, McDuffie, McKay, McKennan, Milligan, Newnan, Nuckolls, Patton, Pearce, Pendleton, Pitcher, Potts, Rencher, Slade, Stewart, Storrs, Sutherland, W. Thompson, Watmough, Edward D. White, Wickliffe, Wilde.—65.

#### THE TARIFF ACT OF JULY 14, 1832.

The tariff bill from the House of Representatives, which had been committed to the Committee on Manufactures of the Senate, and reported back with various amendments, being under consideration,

Mr. Clay said that the amendments introduced by the committee of the Senate would make the bill much less burdensome on the South than it was when it came into their hands.

The amendments, nevertheless, gave rise to considerable debate. After they had been disposed of, the final vote upon the passage of the bill as amended was taken by yeas and nays, as follows:

YEAS—Messrs. Bell, Benton, Buckner, Chambers, Clay, Clayton, Dallas, Dickerson, Dudley, Ewing, Foot, Frelinghuysen, Hendricks, Hill, Holmes, Johnston, Knight, Marcy, Naudain, Prentiss, Robbins, Robinson, Ruggles, Seymour, Silsbee, Smith, Sprague, Tipton, Tomlinson, Waggaman, Webster, Wilkins—32.

NAYS—Messrs. Bibb, Brown, Ellis, Forsyth, Grundy, Hayne, Kane, King, Mangum, Miller, Moore, Poindexter, Tazewell, Troup, Tyler, White—16.

The House refused to concur in some of the amendments of the Senate; and a committee of conference was appointed, whose report was subsequently agreed to by both Houses.

#### MR. CLAY'S COMPROMISE BILL.

In the Senate, February 12, 1833.—Mr. Clay introduced a bill to modify the various acts imposing duties on imports, and proceeded to explain



the principles and provisions thereof. His first object was to preserve the tariff, which he believed to be in imminent danger; and his next object was to provide for such a gradual reduction of duties as would meet the approbation of the opponents of the protective system. He believed that a sudden withdrawal of protection would be productive of calamitous consequences, and he was anxious, therefore, to find out some principle of mutual accommodation, to satisfy, as far as practicable, both parties.

Mr. Forsyth, of Georgia, opposed the introduction of the bill as a measure for protection.

Mr. Smith, of Maryland, observed that the bill was no cure at all for the evils complained of by the South.

Mr. Holmes, of Maine, observed that common courtesy required that the Senator should have leave to introduce his bill.

Mr. Poindexter, of Mississippi, favored the introduction of the bill.

Mr. Sprague, of Maine, said the feelings of all who had heretofore sustained the American system had been assailed in a manner to excite any emotions but those of conciliation.

Mr. Calhoun, of South Carolina, said that, entirely approving of the object for which the bill was introduced, he should give his vote in favor of the motion for leave to introduce it.

Mr. Webster, of Massachusetts, was not averse to the introduction of the bill; but he could not, at present, see how he could concur in a measure which contained such a surrender as that contemplated by it.

Mr. King, of Alabama, was in favor of allowing the bill to take the ordinary course, for he desired to see a measure in progress which held out the promise of a restoration of peace to the country.

Leave to introduce the bill was granted.

It was ordered to be printed; and, after its second reading, was referred to a select committee.

Mr. Webster, in pursuance of previous notice, introduced a series of resolutions expressive of his views in regard to the tariff, and declaring the impropriety and inexpediency of adopting a plan of reduction which should immediately or prospectively reject all discrimination on articles to be taxed, or give any pledge or assurance which would tend to restrain Congress from the full exercise of all its constitutional powers, in giving reasonable protection to American industry.

The bill to modify the existing tariff acts was reported back from the select committee with certain amendments, and was fully debated as to principle and details, and passed by the following vote, viz:

YEAS—Messrs. Bell, Bibb, Black, Calhoun, Chambers, Clay, Clayton, Ewing, Foot, Forsyth, Frelinghuysen, Grundy, Hill, Holmes, Johnston, King, Mangum, Miller, Moore, Naudain, Poindexter, Rives, Robinson, Sprague, Tomlinson, Tyler, Waggaman, White, Wright—29.

NAYS—Messrs. Benton, Buckner, Dallas, Dickerson, Dudley, Hendricks, Knight, Prentiss, Robbins, Ruggles, Seymour, Silsbee, Smith, Tipton, Webster, Wilkins—16.

#### TARIFF ACT OF MARCH 2, 1833.

A bill to reduce and otherwise alter the duties on imports was reported from the Committee of Ways and Means of the House of Representatives, December 27, 1832, and debated until the 25th February, 1833, when it was amended by striking out the whole bill and substituting the bill introduced by Mr. Clay into the Senate, as given above, and on the 26th

that bill was passed by the following vote, and sent to the Senate for concurrence, viz:

YEAS—Messrs. Adair, Alexander, Chilton Allen, Robert Allen, Anderson, Angel, Archer, Armstrong, John S. Barbour, Barnwell, Barringer, James Bates, Bell, Bergen, Bethune, James Blair, John Blair, Boon, Bouck, Bouldin, Branch, John Brodhead, Bullard, Cambreleng, Carr, Carson, Chinn, Claiborne, Clay, Clayton, Coke, Connor, Corwin, Coulter, Craig, Creighton, Daniel, Davenport, Warren R. Davis, Doubleday, Drayton, Draper, Duncan, Felder, Findlay, Fitzgerald, Foster, Gaither, Gilmore, Gordon, Griffin, Thomas H. Hall, William Hall, Harper, Hawes, Hawkins, Hoffman, Holland, Horn, Howard, Hubbard, Irvin, Isaacs, Jarvis, Jenifer, Richard M. Johnson, Cave Johnson, Joseph Johnson, Kavanagh, Kerr, Lamar, Lansing, Lecompte, Letcher, Lewis, Lyon, Mardis, Mason, Marshall, Maxwell, William McCoy, McDuffie, McIntire, McKay, Mitchell, Newman, Newton, Nuckolls, Patton, Plummer, Polk, Rencher, Roane, Root, Semmes, Sewall, William B. Shepard, Augustus H. Shepperd, Smith, Speight, Spence, Stanbery, Standifer, Francis Thomas, Philemon Thomas, Wiley Thompson, John Thompson, Tompkins, Verplanck, Ward, Washington, Wayne, Weeks, Elisha Whittlesey, Campbell P. White, Edward D. White, Wickliffe, Williams, Worthington—119.

NAYS—Messrs. Adams, Heman Allen, Allison, Appleton, Arnold, Ashley, Babcock, Banks, Noyes Barber, Barstow, Isaac C. Bates, Beardsley, Briggs, John C. Brodhead, Bucher, Burd, Burgess, Cahoon, Chandler, Choate, Collier, Lewis Condict, Silas Condit, Eleutheros Cooke, Bates Cooke, Cooper, Crane, Crawford, John Davis, Dayan, Dearborn, Denny, Dewart, Dickson, Ellsworth, George Evans, Joshua Evans, Edward Everett, Horace Everett, Ford, Grennell, Hiland Hall, Heister, Hodges, Hogan, Hughes, Huntington, Ihrie, Ingersoll, Kendall, Kennon, Adam King, John King, Henry King, Leavitt, Mann, McCarty, Robert McCoy, McKennan, Mercer, Milligan, Muhlenberg, Nelson, Pearce, Pendleton, Pierson, Pitcher, Potts, Randolph, John Reed, Edward C. Reed, Russell, Slade, Southard, Stephens, Storrs, Sutherland, Taylor, Vinton, Wardwell, Watmough, Wilkin, Wheeler, Frederick Whittlesey, Young—85.

In the Senate, February 27, 1833.—The bill passed on the previous day by the House of Representatives, being the Senate bill known as Mr. Clay's Compromise Bill, and which was then being debated, was taken up in Committee of the Whole, reported to the Senate without amendment, and subsequently passed.

The provisions of the act of March 2, 1833, (Mr. Clay's compromise act,) entitled "An act to modify the act of the 14th July, 1832, and all other acts imposing duties on imports," are as follows:

From and after the 31st of December, 1833, in all cases where duties are imposed on foreign imports by the act of 14th July, 1832, or by any other act which shall exceed twenty per cent. on the value thereof, one-tenth part of such excess shall be deducted; from and after the 31st day of December, 1835, 1837, and 1839, respectively, a further deduction of one-tenth of such excess shall be made; and from and after the 31st of December, 1841, a further reduction of one-half of the remainder of such excess; and from and after the 31st of December, 1842, the residue of such excess shall be deducted.

So much of the second section of the act of the 14th of July, aforesaid, as fixes the rate of duty on all milled and fulled cloth known by the name of plains, kerseys, or Kendall cottons, of which wool is the only material, the value whereof does not exceed 35 cents a square yard, at



5 per cent. *ad valorem*, is repealed. And said articles are subjected to the same duty as is provided for other manufactures of wool, viz: 50 per cent. *ad valorem*, and this duty is liable to the deductions mentioned above.

From and after the 31st of December, 1842, all duties upon imports shall be collected in ready money, and all credits abolished. Said duties to be assessed upon the value of said goods at the port where the same shall be entered.

In addition to the articles now exempt from duty, the following articles, imported after the 31st of December, 1833, and until the 30th of June, 1842, to be also admitted free of duty, viz: Bleached and unbleached linens, table linen, linen napkins, linen cambrics, worsted-stuff goods, shawls, and other manufactures of silk and worsted, manufactures of silk, or of which silk shall be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing-silk; and from and after said 30th of June, 1842, the following articles to be admitted free, viz: Indigo, quicksilver, sulphur, crude saltpeter, grindstones, refined borax, emory, opium, tin in plates and sheets, gum arabic, gum senegal, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, woad or pastel, aloes, ambergris, Burgundy pitch, cochineal, camomile flowers, coriander seed, catsup, chalk, cocculus indicus, horn-plates for lanterns, ox horns, other horns and tips, India rubber, manufactured ivory, juniper berries, musk, nuts of all kinds, oil of juniper, unmanufactured rattans and reeds, tortoise shell, tin-foil, shellac, vegetables used principally in dyeing and composing dyes, weld, and all articles employed chiefly for dyeing, except alum, copperas, bichromate of potash, prussiate of potash, chromate of potash, nitrate of lead, aquafortis, and tartaric acid. And all imports on which the first section of this act may operate, and all articles now admitted free, or paying a less rate of duty than 20 per cent. *ad valorem*, before the said 30th day of June, 1842, from and after that day may be admitted to entry, subject to such duty, not exceeding 20 per cent. *ad valorem*, as shall be provided for by law.

All acts inconsistent herewith repealed.

#### NULLIFICATION.

This compromise act and the tariff of 1832 are inseparably associated with the most exciting events in the whole progress of our national history, from the adoption of the Constitution to the rebellion of 1861. The disaffection which had been fermenting in some of the Southern States, but especially in South Carolina, for several years, and which had of late found frequent expression in the halls of Congress—notably in the speech of Mr. Hayne, on Senator Foot's resolution in January, 1830, to which Daniel Webster made his famous reply—was stimulated to a violent outbreak by the act of 1832, which reaffirmed, in the most distinct and emphatic manner, the protective principle. Early in the autumn the legislature of South Carolina passed an act calling a State convention, to consider the late action of Congress, and agree upon the course of action to be pursued in regard to it. This convention, which numbered among its members representatives of nearly all the great families of the State, met at Columbia on the 19th of November. On the 24th of the same month, the celebrated nullification ordinance was adopted. It was ordained—

I. That the tariff law of 1832, and the amendment to the same of 1832, are null and void, and no law, nor binding upon this State, its officers or citizens.

II. No duties enjoined by that law or its amendment shall be paid or permitted to be paid in the State of South Carolina after the first day of February, 1833.

III. In no case involving the validity of the expected nullifying act of the legislature, shall an appeal to the Supreme Court of the United States be permitted. No copy of proceedings shall be allowed to be taken for that purpose. Any attempt to appeal to the Supreme Court "may be dealt with as for a contempt of the court" from which the appeal is taken.

IV. Every office-holder in the State, whether in the civil or military service, and every person hereafter assuming an office, and every juror, shall take an oath to obey this ordinance, and all acts of the legislature in accordance therewith or suggested thereby.

V. If the Government of the United States shall attempt to enforce the tariff laws now existing by means of its Army or Navy, by closing the ports of the State, or preventing the egress or ingress of vessels, or shall, in any way, harass or obstruct the foreign commerce of the State, then South Carolina will no longer consider herself a member of the Federal Union. "The people of this State will thenceforth hold themselves absolved from all further obligation to maintain or preserve their political connection with the people of the other States, and will forthwith proceed to organize a separate government, and do all other acts and things which sovereign and independent states may of right do."

The action of the convention was sustained with remarkable unanimity by the people of the State. Robert Y. Hayne was elected governor, and the nullifiers had a large majority in the legislature, which met early in December. In his inaugural message the governor indorsed, in the strongest language, the acts of the convention, of which he had been a member, and declared that he recognized no allegiance as paramount to that which the citizens of South Carolina owed to the State of their birth or their adoption. He also announced his intention "to carry into full effect, not only the ordinance of the convention, but every act of the legislature and every judgment of our own courts, the enforcement of which may devolve on the Executive." The legislature promptly enacted the measures necessary to carry the ordinance into effect, and the governor was authorized to accept the services of volunteers ready to march at a moment's warning.

A pamphlet containing the proceedings of the convention reached President Jackson on one of the latter days of November. In his annual message to Congress, he dismissed the subject of nullification in a very brief paragraph, expressing the hope of a speedy adjustment of the difficulty; but while this calm and temperate document was being read and considered in Congress, the President was engaged in preparing his celebrated proclamation in regard to the South Carolina troubles, which appeared under date of December 11. The document was crowded with argument, appeal, and fervent entreaty, but withal, the warning was distinctly given, that any forcible resistance to the laws would be suppressed by the combined power and resources of the United States.

This proclamation was received in the North with public manifestations of enthusiastic approval. In South Carolina, it was greeted with a resolution of the legislature, calling upon the governor to issue his proclamation, warning the people of the State "against the attempt of the President to seduce them from their allegiance, exhorting them to disregard his vain menaces, and to be prepared to sustain the dignity and protect the liberty of the State against the arbitrary measures proposed by the President." Accordingly, Governor Hayne, under date of December 31, 1832, issued a proclamation, whose warlike tone must have fully satisfied the belligerent expectations of the legislature.

In response to this proclamation, the President, on the 16th of January, 1833, sent a message to Congress, to ask legislation conferring an increase of powers adequate to the impending collision. In compliance with this message, the measure known as the Force Bill was passed by large majorities late in the month of February.



The first of February, the day when the nullification ordinance was to have gone into effect, had in the meantime passed without the commission of any overt act of resistance to the laws. A meeting of the leading nullifiers had been held in Charleston a few days before that date, and resolutions were passed to the effect that, inasmuch as measures were then pending in Congress which contemplated the reduction of duties demanded by South Carolina, the nullification of the existing revenue laws should be postponed till after the adjournment of Congress, when the convention would reassemble and take into consideration whatever revenue measures Congress might have adopted. It is quite fair to infer that the firm attitude of the President, coupled with the exhibition of sufficient force to show that he was thoroughly in earnest, was chiefly instrumental in inducing this sober second thought on the part of the nullification leaders. The passage of Mr. Clay's compromise bill, on the 2d of March, as already recited, furnished them an additional opportunity to recede from their position with a certain appearance of dignity; and after the adjournment of Congress on the 4th of the same month, Mr. Calhoun, the head and front of the nullification movement, hastened home, traveling night and day by the most rapid public conveyances, in time to use his influence in the convention against any further revolutionary proceedings. Some of the more ultra members were disposed to regard the compromise bill as a mere temporizing measure, but Mr. Calhoun's explanations satisfied the convention, and his course in supporting the bill was approved. The nullification ordinance was accordingly repealed, and the storm which for a time had so fiercely rocked the ship of state was again succeeded by the usual tranquillity.

#### THE TARIFF ACT OF JULY 4, 1836,

being an "Act to suspend the discriminating duties upon goods imported in vessels of Portugal, and to reduce the duties on wines," enacts, in relation to wines, that from and after the 30th day of July, 1836, the duty on all kinds of wine imported into the United States should be reduced to one-half the former rates; and that wines, whether imported before or after the passage of said act, might be bonded in the custom-house stores, and if remaining in bond after the 30th day of July, 1836, should be subject to no other duty than if the same were imported after that day, and any excess previously paid should be refunded.

#### THE TARIFF ACT OF SEPTEMBER 11, 1841,

provides that after the 30th of September, 1841, free articles and those at a duty of less than 20 per cent. *ad valorem* should pay a duty of 20 per cent. *ad valorem*, except certain specified articles, the duty on which was to remain unchanged; that the duty on unenumerated articles should be the same as on those enumerated articles which they most resemble; and that the duty on railroad iron be reduced to 20 per cent. *ad valorem*.

#### THE TARIFF ACT OF AUGUST 30, 1842,

provides that from and after the passage of said act there should be levied, collected, and paid the following duties, viz: On coarse wool, unmanufactured, of the value of 7 cents or under per pound, 5 per cent. *ad valorem*; on all other unmanufactured wool, 3 cents per pound and 30 per cent. *ad valorem*; on all manufactures of wool, 40 per cent; on

Wilton, Saxony, and Aubusson carpets, 65 cents per square yard; Brussels and Turkey carpets 55 cents per square yard; on all Venitian and ingrain carpets, 30 cents per square yard; all other 30 per cent. *ad valorem*; on woolen blankets, value 75 cents and under, 15 per cent.; all other, 25 per cent. On woolen and worsted yarn, mits, gloves, caps and bindings, and hosiery, 30 per cent.; on flannels, bockings, and baizes, 14 cents per square yard; coach laces, 35 per cent.; on Thibet, Angora, and all other goats' hair, or mohair, unmanufactured, 1 cent per pound; on all manufactures of goats' hair, 20 per cent. *ad valorem*; on ready-made clothing, 50 per cent.; on hats, bonnets, boots, and shoes, and under-garments, 40 per cent. *ad valorem*; on cotton, unmanufactured, a duty of 3 cents per pound; on manufactures of cotton, 30 per cent. *ad valorem*; on manufactures of silk, \$2 50 per pound; on unmanufactured hemp, \$40 per ton; on hems of India, jute, sisal grass, coir, and other vegetable substances not enumerated, used for cordage, \$25 per ton; on codilla, or tow of hemp or flax, \$20 per ton; on tarred cables or cordage, 5 cents per pound; on cotton bagging, 4 cents per square yard; Russia and other sheetings, 25 per cent. *ad valorem*; on oil-cloth, 35 cents per square yard; matting, 25 per cent. *ad valorem*; on iron bars or bolts, \$17 per ton; on iron bars or bolts made wholly or in part by rolling, \$25 per ton; on iron in pigs, \$9 per ton; vessels of cast iron, 1½ cents per pound; all other castings 1 cent per pound.

The rate of duty on various other manufactures of iron and steel was also changed by this bill, as were the duties on old or scrap iron, fire-arms, hardware, umbrella wire, screws, brass, steel, and various manufactures of metals, lead, copper, tin, silver-plated metal, &c., on coal, cut glass, molded, or pressed glass, vials and bottles, window glass, plate glass, porcelain, china ware, leather, boots and shoes, raw hides, manufactures of leather, furs, feathers, artificial flowers, India rubber articles, &c., &c.; for which see tariff tables appended to this report.

#### THE TARIFF BILL OF 1842.

In the House of Representatives, March 31, 1842, Mr. Saltonstall, of Massachusetts, reported from the Committee on Manufactures "A bill supplementary to the act entitled 'An act to modify the act of the 14th July, 1832, and all other acts imposing duties on imports, approved March 2, 1833.'" It was read twice and referred to the Committee of the Whole.

#### PROVISIONAL TARIFF.

On June 7 a bill to extend the operations of the existing tariff laws until the first day of August, 1842, was reported by Mr. Fillmore, from the Committee of Ways and Means.

#### GENERAL TARIFF ACT OF AUGUST 30, 1842.

Mr. Fillmore, from the same committee, reported a bill for the general revision of the tariff, entitled "A bill to provide revenue from imports, and to change and modify existing laws imposing duties on our imports, and for other purposes."

The provisional tariff bill having passed the House of Representatives, was amended in the Senate by a proviso postponing the distribution of the proceeds of the public lands until the 1st day of August, 1842.

The amendment was agreed to by the House, and the bill passed and was sent to the President, by whom it was returned with his veto, for



the reason, as assigned, that the act was intended to abrogate, for a time, the provisions of the "compromise act," and for other reasons. The veto message was considered and debated; and the question was taken, "Shall this bill pass notwithstanding the objections of the President," and decided in the negative—yeas 114, nays 97, there not being a majority of two-thirds in its favor.

The general tariff bill was discussed at considerable length in regard to its details; and the distribution clause being inserted, the bill was passed—yeas 116, nays 112. It was also passed by the Senate—yeas 25, nays 23; and having been sent to the President, was returned by him to the House of Representatives with his objections thereto; the principal objections being, first, that the bill united two subjects, which, so far from having any affinity to one another, were wholly incongruous in their character; it was both a revenue and an appropriation bill. Secondly, the Treasury being in a state of extreme embarrassment, the bill proposed to give away a fruitful source of revenue, a proceeding which he regarded as being highly impolitic, if not unconstitutional; and, thirdly, as in the case of a former bill, it was a violation of what was intended to be inviolable as a "compromise" in relation to the tariff system.

The above veto message was referred to a select committee of thirteen, consisting of Messrs. Adams, of Massachusetts, Morrow, of Ohio, Granger, of New York, Truman Smith, of Connecticut, Botts, of Virginia, Pearce, of Maryland, Raynor, of North Carolina, James Cooper, of Pennsylvania, T. J. Campbell, of Tennessee, Gilmer, of Virginia, W. W. Irwin, of Pennsylvania, Roosevelt, of New York, C. J. Ingersoll, of Pennsylvania.

Mr. Adams, the chairman of said committee, on a subsequent day submitted a report reviewing the reasons assigned by the President for his veto, and presenting various considerations in opposition thereto; and concluded with proposing an amendment to the Constitution, that a majority of the whole number of members of either house should be sufficient to pass a bill over the veto of the President.

A protest and counter report was submitted by Mr. Gilmer, of Virginia, and also by Messrs. C. J. Ingersoll, of Pennsylvania, and Roosevelt, of New York.

A protest by the President against the report of the majority of the select committee was also communicated to the House.

[A tariff bill, without the distribution clause, proposed by Mr. McKennan, of Pennsylvania, was afterward taken up and passed by the House and the Senate, and approved by the President August 30, 1842, as above described.]

#### DEBATE IN THE SENATE.

In the Senate, the subject of revenue being under consideration, on motion of Mr. Woodbury for leave to introduce "A bill to extend, for a limited time, the laws for laying and collecting duties on imports," and "A bill to provide for a system of home valuation on goods imported into the United States," Mr. Calhoun said:

As to the question of home valuation, I have never entertained but one opinion. The old law provided that 10 per cent. should be added to the invoice price of foreign goods coming from this side of the Cape of Good Hope, and 20 per cent. for such as came from beyond the Cape; and this was held to represent their value in our market. This was, by the law of 1833, altered in detail but not in principle. I have never been able to perceive any other mode of valuation that would, in my judgment, be equal and constitutional. As to the point whether the duties after the 30th of June last, which were to be brought down to 20 per cent., would continue at that under the

compromise act, or whether new legislation would be required, I have uniformly differed with the late senator from Kentucky. [Mr. Clay.] My opinion is that new legislation is required, and under this impression I cannot vote for the introduction of this bill, because, by a provision of the Constitution, it is requisite that such a bill should be originated in the House of Representatives. Why had it been so long delayed? It was not for the want of notice. It had been known ever since the passage of the bill, nine years ago, that legislation would be required. Why had a question of such pressing importance been delayed until this late period, when time was not left for the Executive Department of the Government to exercise its power, according to its conception of its duty, without throwing the country into its present embarrassed condition?

Mr. Buchanan said he rose to make an explanation, not a speech. The Senator from South Carolina had stated correctly that the late distinguished Senator from Kentucky had contended that a duty of 20 per cent. could be collected under the compromise act of 1833 after the 30th of June, 1842, and he (Mr. Buchanan) had argued on the opposite side of the question. Carefully examining the question afterward, he became convinced that he was wrong, and had at the time expressed this conviction to several Senators now present. He had not the slightest doubt but that a duty of 20 per cent. could now be collected under the existing laws. He had never prided himself much on his consistency; though he believed he had changed his opinions, deliberately formed, as seldom as almost any other public man. The man who never changed must have been perfect at first, and all experience and all the lessons of wisdom were thrown away upon such an individual.

The motion for leave to introduce the bills was laid upon the table.

The general tariff bill being under consideration in the Senate,

Mr. Calhoun, to test the question whether this measure was to be supported by the Senate as a bill for revenue or protection, moved an amendment reducing the duty on cotton-bagging, or other substitute imported, to 2 cents per square yard instead of  $3\frac{1}{2}$ , as proposed by the Finance Committee, or 5 cents, as proposed by the original bill. Two cents per square yard, he said, would yield a revenue of about 20 per cent. on the value. He submitted an estimate, showing the additional cost of the cotton crop for the year, in consequence of the proposed duty on cotton-bagging, rope, and twine.

Mr. Crittenden objected to the reduction of the duty on bagging proposed by the Finance Committee, and much more to that proposed by the gentleman from South Carolina. He stated at considerable length his views of the impolicy of discouraging the home manufacture by such a reduction.

Mr. Walker, of Mississippi, favored the adoption of the amendment.

Mr. Evans, of Maine, argued in opposition thereto.

Mr. Bagby, of Alabama, considered the conclusion irresistible that this was a bill for protection and not for revenue. The country had not yet reached that climax of stupidity in which it could believe that to tax the people heavily was to advance their prosperity. He was opposed to protection in all its forms, whether called direct protection or incidental protection. To come to the simple question at last, if an article were taxed to such an extent as to raise up a home interest to supersede importation heretofore supplying revenue, did it not amount to a direct prohibition? And was it not as much express protection as if it were called such, instead of incidental protection? Who was to be benefited by this protection? The capitalist, and not the laborer. The effect of such a system of protection was to produce a combination between the manufacturers and the politicians. The halls of Congress were to be crowded with speculators; and nothing could follow but intrigue and corruption.



Mr. Crittenden said he had heard it advanced by the Senator from South Carolina (Mr. Preston) and reiterated by the gentleman from Alabama, (Mr. Bagby,) to-day—perhaps it was said only jocularly, and he would therefore take it as such—that the arguments in defense of incidental prohibition savored very much of an intention to debauch gentlemen's understandings for the purpose of picking their pockets. But, according to their own account, the gentlemen's pockets were empty, and he could not see, therefore, what was to be picked from them. Mr. C. entered at some length into the subject of incidental protection, with a view of showing that it could be effected without diminution of revenue.

Mr. King, of Alabama, said he thought all the duties proposed by this bill too high. Believing the compromise act to have been one of the most salutary and peace-establishing compromises ever made, he was in favor of adhering to it in the true national spirit which had been so nobly evinced by the gentlemen of the South in that body to-day.

Mr. Sevier remarked that in regard to protection he had but one word to say. He abominated the principle in any shape; he cared not whether it were called direct or incidental. He was averse to being taxed for the benefit of his neighbors. It was not right. It was not according to the command, "Thou shalt not covet thy neighbor's goods." There was no honesty in it. He was also very much opposed to what were called specific duties.

The amendment proposed by the Finance Committee, to extend to railroad companies the benefit of the existing provisions of law in regard to the admission of railroad-iron duty free for a further period of two years, being under consideration,

Mr. Berrien explained the object proposed to be attained by the adoption of the amendment. He had heard with pleasure the general expression of a disposition to encourage domestic industry; and on that subject he had no sectional feelings. He would, however, say, that if anything required encouragement it was the system of internal communication, in which the commerce of the whole Union had a deep interest. The railroads in the southern portion of the country were commenced on the pledge of laws that iron used in their construction was to be imported free of duty. He asked the Senate to sustain this pledge.

Mr. Buchanan opposed the amendment. He said it was evident, from documents in the possession of the Senate, that the Treasury had lost up to that time, in consequence of this concession to railroad companies, more than four millions of dollars, and that, too, without the least benefit to the railroad companies themselves, or to the country, being equal to a gratuity granted out of the Treasury every year of \$500,000 to these companies. This he considered a great injustice to the public revenue.

Mr. Miller expressed the same view.

An amendment, proposed by Mr. Allen, of Ohio, and advocated by Mr. Benton and Mr. Woodbury, to place salt upon the free list, was negatived by a vote of 16 to 26.

Mr. Benton proposed to amend the bill by inserting a provision imposing a stamp duty on the issue of paper currency, and an annual tax upon the circulation of the same. Negatived—yeas 7, nays 27.

Mr. Walker proposed a tax of 20 per cent. on gold and silver ware. Rejected—yeas 7, nays 30.

The bill was finally passed—yeas 25, nays 23.

## REPORT OF HON. ROBERT J. WALKER, SECRETARY OF THE TREASURY.

A brief abstract of the celebrated report on manufactures made by Mr. Hamilton, the first Secretary of the Treasury, has been given in the earlier pages of this document. The reports of Mr. Secretary Walker, more than half a century later, may be regarded as holding the same conspicuous relation to the free-trade side of this question as that of Mr. Hamilton does to the opposite side. A brief statement of the reasons advanced by Mr. Walker in favor of a reduction of duties, and a strictly revenue tariff, will therefore constitute a very proper, not to say essential part of the general history of tariff legislation. In his first report, dated December 3, 1845, Mr. Walker lays down the following general principles as the basis of the suggestions he has to make in regard to an improvement in the revenue:

1st. That no more money should be collected than is necessary for the wants of the Government, economically administered.

2d. That no duty be imposed on any article above the lowest rate which will yield the largest amount of revenue.

3d. That below such rate discrimination may be made, descending in the scale of duties; or, for imperative reasons, the article may be placed in the list of those free from all duty.

4th. That the maximum revenue duty should be imposed on luxuries.

5th. That all minimums and all specific duties should be abolished, and *ad valorem* duties substituted in their place, care being taken to guard against fraudulent invoices and undervaluation, and to assess the duty upon the actual market value.

6th. That the duty should be so imposed as to operate as equally as possible throughout the Union, discriminating neither for nor against any class or section.

Mr. Walker says:

No horizontal scale of duties is recommended, because such a scale would be a refusal to discriminate for revenue, and might sink that revenue below the wants of the Government. Some articles will yield the largest revenue at duties that would be wholly or partially prohibitory in other cases. Luxuries, as a general rule, will bear the highest revenue duties; but even some very costly luxuries, easily smuggled, will bear but a light duty for revenue, while other articles of great bulk and weight will bear a higher duty for revenue. There is no instance within the knowledge of this Department of any horizontal tariff ever having been enacted by any one of the nations of the world. \* \* \* \* But while it is impossible to adopt any horizontal scale of duties, or even any arbitrary maximum, experience proves that, as a general rule, a duty of 20 per cent. *ad valorem* will yield the largest revenue. There are, however, a few exceptions above as well as many below this standard. Thus, while the lowest revenue duty on most luxuries exceeds 20 per cent., there are many costly articles of small bulk, easily smuggled, which would bring, perhaps, no revenue at a duty as high as 20 per cent., and even at the present rate of  $7\frac{1}{2}$  per cent. they yield, in most cases, a small revenue, while coal, iron, sugar, and molasses, articles of great bulk and weight, yielded last year six millions of revenue, at an average rate of duty exceeding 60 per cent. *ad valorem*. These duties are far too high for revenue upon all these articles, and ought to be reduced to the revenue standard. But if Congress desires to obtain the largest revenue from duties on these articles, those duties, at the lowest rate for revenue, would exceed 20 per cent. *ad valorem*.

The Secretary recommends the repeal of the duty on salt, which, he says, "should be as free from tax as air or water," and recommends a drawback on cotton-bagging used with exported cotton, which amounts to five-sixths of the entire crop.

The duty is equivalent to 55.20 per cent. *ad valorem* on Scotch bagging, and to 123.11 per cent. on the gunny-bag, and yet the whole revenue from these duties has fallen to



\$66,064 50, nearly the entire amount of the duty inuring to the benefit of about thirty manufacturers.

The constitutional power of Congress "to lay and collect taxes, duties, imports, and excises" does not authorize the laying of a prohibitory duty, or a duty in which revenue is sacrificed to the object of protecting the manufacture of the commodity taxed.

Taxation, whether direct or indirect, should be as nearly as practicable in proportion to property. If the whole revenue were raised by a tax upon property, the poor would pay a very small portion of such tax, whereas, by the consumption of imports, or of domestic commodities, enhanced in price under the tariff, the poor are made to pay a much larger share of the taxes than if they were collected by an assessment in proportion to property. To counteract, as far as possible, this effect of the tariff, and make it approximate to a system of taxes in proportion to property, the duties upon luxuries should be fixed at the highest revenue standard. This would not be discriminating in favor of the poor, but would mitigate that discrimination.

In reply to the argument that protection enhances the wages of labor, the Secretary says:

There has been no increase of wages since the tariff of 1842, but, on the contrary, in some cases, a diminution. When the number of manufactories is not great, the power of the system to regulate the wages of labor is inconsiderable; but as the profit of capital invested in manufactures is augmented by the protective tariff, there is a corresponding increase of power, until the control of such capital over the wages of labor becomes irresistible. As this power is exercised from time to time, we find it resisted by combinations among the working classes; by turning out for higher wages or for shorter time; by trades-unions, and, in some countries, unfortunately, by violence and bloodshed. But the Government, by protective duties, arrays itself on the side of the manufacturing system,\* and, by thus augmenting its wealth and power, soon terminates in its favor the struggle between man and money.

\* \* \* \* \* A protective tariff is a question regarding the enhancement of the profits of capital, and not the augmentation of the wages of labor. It is a question of percentage, and is to decide whether money vested in our manufactures shall, by special legislation, yield a profit of 10, 20, or 30 per cent., or whether it shall remain satisfied with a dividend equal to that accruing from the same capital invested in agriculture, commerce, or navigation.

Mr. Walker attacks the (then) existing tariff as unjust and unequal:

It discriminates in favor of manufactures and against agriculture, by imposing many higher duties upon the manufactured fabric than upon the agricultural product out of which it is made. It discriminates in favor of the manufacturer and against the mechanic by many higher duties upon the manufacture than upon the article made out of it by the mechanic. It discriminates in favor of the manufacturer and against the merchant by injurious restrictions upon trade and commerce, and against the ship-building and navigating interest by heavy duties upon almost every article used in building or navigating vessels. It discriminates in favor of manufactures and against exports, which are as truly the product of American industry as manufactures. It discriminates in favor of the rich and against the poor, by high duties upon nearly all the necessaries of life, and by minimums and specific duties, rendering the tax upon the real value much higher upon the cheaper than upon the finer article.

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\* The difference between the respective modes of reasoning pursued by Messrs. Hamilton and Walker will be observed. The former distinctly urges the immense economy secured by the labor-saving machinery used in manufactories as one of the reasons why that form of industry should be especially fostered. A brief statement of this argument of Mr. Hamilton is, that a given amount of human labor associated, organized, and conjoined with machinery, as is the case in the great manufacturing industries, will produce a much larger quantity of the comforts and necessities of life than an equal amount of labor separately applied by individuals, and not conjoined with such labor-saving appliances. Mr. Walker, on the other hand, appears to have had uppermost in his mind the special evils incident to the aggregation of masses of capital, of which a large population of wage-receiving laborers, often in a position of extreme dependence, seems to be the usual, if not the necessary and natural concomitant. This idea manifests itself several times in Mr. Walker's reports, and apparently leads him to deprecate the substitution of machinery for manual labor as an evil *per se*. The unreasonableness of such a position is manifest in view of the vast increase which machinery has wrought in man's aggregate productive power, and the amelioration in the average condition of the people of all highly civilized nations which has consequently resulted. That the working classes have not thus far obtained their proportional share in this general amelioration, is not to be denied, but whatever may be the evils inflicted upon them through the concentration of capital, those evils are not to be avoided by a return to the primitive methods and isolated individual industry of former times.

At least two-thirds of the taxes imposed by the present tariff are paid, not into the Treasury, but to the protected classes. The revenue from imports last year exceeded \$27,000,000; \* \* but the whole tax imposed upon the people by the present tariff is not less than \$81,000,000, of which \$54,000,000 are paid to the protected classes \* in enhanced prices of similar domestic articles. \* \* \*

It seems strange that, while the profit of agriculture varies from 1 to 8 per cent., that of manufactures is more than double. The reason is that while the high duties secure nearly a monopoly of the home market to the manufacturer, farmer and planter are deprived, to a great extent, of the foreign market by these duties. The farmer and planter are, to a great extent, forbidden to buy in the foreign market, and confined to the domestic articles, enhanced in price by the duties. The tariff is thus a double benefit to the manufacturer and a double loss to the farmer and planter. \* \* The true question is, whether the farmer and planter shall, to a great extent, supply our people with cheap manufactures, purchased abroad with their agricultural products, or whether this exchange shall be forbidden by high duties on such manufactures, and their supply thrown as a monopoly, at large prices by high tariffs, into the hands of our own manufacturers. The number of manufacturing capitalists who derive the benefit from the heavy taxes extracted by the tariff from twenty millions of people does not exceed 10,000. The whole number (including the working classes engaged in our manufactures) deriving any benefit from the tariff does not exceed 400,000, of whom not more than 40,000 have been brought into this pursuit by the last tariff.

Mr Walker argues that a high tariff, virtually excluding the manufactures of foreign nations from our markets, places these nations under the necessity of paying specie for our agricultural products.

Such a demand for specie is nearly equivalent to a decree excluding most of our agricultural products from foreign markets. Such is the rigor of our restrictions, that nothing short of a famine opens freely the ports of Europe for our breadstuffs. \* \* If, on a reduction of our duties, England repeals her corn-laws, nearly all Europe must follow her example, or give to her manufacturers advantages which cannot be successfully encountered in most of the markets of the world. The tariff did not raise the price of our breadstuffs, but a bad harvest in England does, giving us, for the time, that foreign market which we would soon have at all times by that repeal of the corn-laws, which must follow the reduction of our own duties. But while breadstuffs rise with a bad harvest in England, cotton almost invariably falls, because the increased sum which, in that event, England must pay for our breadstuffs, we will take, not in manufactures, but only in specie; and not having it to spare, she brings down, even to a greater extent, the price of our cotton. Hence the result that a bad harvest in England reduces the aggregate price of our exports, often turns the exchanges against us, carrying our specie abroad, and inflicting a serious blow on our prosperity. Foreign nations cannot, for a series of years, import more than they export, and if we close our markets against their imports by high duties, they must buy less of our exports, or give a lower price, or both.

#### TARIFF ACT OF JULY 30, 1846.

On June 15, 1846, the House of Representatives, on motion of Mr. McKay, resolved itself into Committee of the Whole for the consideration of the tariff bill reducing the duties on imports, the yeas and nays having been called on the proposition, with a result of 120 for and 87 against. The consideration of the bill, by sections, was commenced, again taken up on the 18th, the question being on a substitute presented by Mr. Hungerford.

In the absence of the chairman of the Committee of Ways and Means, Mr. Seaborn Jones arose to explain the provisions of the bill before the committee, and to call the attention of the country to the policy indicated in it as the policy of the administration in the then present posture of our affairs. He remarked that the bill, as originally reported, was a peace measure, but, as amended by the committee, it would be a measure for vigorously carrying on the war with Mexico. The amendments, when presented, would be mainly those recommended by the Secretary of the Treasury in his recent communication to the Senate. The increase of

\* "This estimate," says the Secretary, "is based upon the position that the duty is added to the price of the import, and also of its domestic rival."



duties recommended was generally limited to articles in the lower schedules, but there were a few articles in the schedule of 30 per cent. on which the duty was raised. The question, he said, was, whether to pass a new law, and so modify the tariff of 1842 as to produce the greatest amount of revenue, or to reject all modifications, and leave the law of 1842 as it then stood, with all its protective and prohibitory features, when the condition of the country was such as to require all the revenue that could be produced under any bill for the purpose of defraying the expenses of the war in addition to the ordinary expenses of the Government. The great object under the existing circumstances was revenue, with which, he argued, that protection conflicted. The tariff which the committee had to report was open to some objection on this score, but he believed that too violent a modification would not answer even under a peace establishment, and, therefore, the process of bringing the duties down to a purely revenue standard should be accomplished by degrees. He pointed the House to the example of Sir Robert Peel, in the modification of the corn laws. We had borrowed our system of protection from England. She had found it ruinous to all classes of her people, and, in her wisdom, had abandoned it. He called attention to the proposed duties on tea and coffee, which the Secretary of the Treasury had advised Congress to put at 20 per cent. He was aware that this tax met with strong objections, but none that seemed to him worth noticing, except the allegation that it was taxing a necessary of life. From this view he dissented. Tea and coffee were a great comfort, a great convenience, and sometimes might be called a luxury, but they were not necessities.

But if the duty upon tea and coffee was objected to upon this ground, why tax iron and coal, which were assuredly necessities of life. Under the tariff of 1842, iron had been taxed from 49 to 115 per cent., and coal 70 per cent. Under the bill to be presented by the committee, iron was taxed 30 and coal 20 per cent. Salt, too, had been charged with a duty of 8 cents per bushel of 56 pounds under the tariff of 1842, which was about 100 per cent. on an absolute necessary of life.

While upon the subject of tea and coffee, he would ask attention to the amount of revenue which a tax of 20 per cent. on these two articles would yield. The two last years had been the shortest years of importation for some time, yet a duty of 20 per cent. on the tea and coffee imported during that period would have produced an average of \$2,583,712 each year. He believed, therefore, that the proceeds of such a duty, for the two years succeeding, would average \$3,000,000 per annum.

He desired to call attention to the tax on cotton-bagging. That was a necessary of life, as it enabled the South to put up cotton for exportation, yet it was taxed 101 per cent. He also adverted to the enormous tax on sugar, and went into some details to show that it amounted to about 100 per cent. Coarse cotton was taxed to the point of prohibition. No man, he said, could afford to import cottons worth 6 cents per yard, paying a duty of 6 cents per yard upon them. Coarse woollens did not stand far behind, being taxed at 40 per cent., while blankets, worth 75 cents and less, were taxed 15 per cent. Coarse flannels were taxed 14 cents the square yard, which was equal to 100 per cent. Yet all of these articles were greater necessities of life than tea or coffee.

Mr. Jones concluded as follows :

Sir, if any man will take the trouble to look at the tariff of 1842, he will find various articles which are *quasi* luxuries that are taxed without stint; and whatever objection any man may have to taxing tea and coffee, I hope no man will say it is because they are necessities of life. Whether necessities or luxuries, it is necessary to tax them, to raise revenue for prosecuting the war vigorously and effectively; and although I have a warm personal friend belonging to the whig party who was beaten, I have no doubt,



upon the tea and coffee question, my people will come up as one man to pay the duty which may be levied upon them to defray the indispensable expenses of the country in a time of war.

Mr. Jones further stated that the Committee of Ways and Means would probably propose to tax spirits 100 per cent. instead of 75, and reduce the tax on cordials from 75 to 40 or 50 per cent. We have a remedy in our own hands to which we do not like to resort—to which we are very unwilling to resort. I mean retaliatory legislation. (Addressing a gentleman near him.) I do not mean nullification. I mean counter-vailing legislation; putting excise duties on manufactured articles which have not paid revenue duty to the Government. Let me beg gentlemen not to drive us to that, and erecting manufactories in the South which will deprive them of their market.

On the 2d of July Mr. McKay, chairman of the Committee of Ways and Means, made a general exposé of the financial condition of the Government with reference to the peace establishment as well as to the extraordinary expenses of the existing war with Mexico, and of the calculations on which this bill was based, and the probability of its yielding sufficient revenue to meet the wants of the Government. He first revised the financial history of the Government both as to its receipts and expenditures for the three years of the present law, and in view of the circumstances of great public emergency under which that act was passed, (with the intention of making it only a temporary measure,) and of the oppressive and monstrous provisions it contained, he urged the absolute necessity, before any quiet could be secured, of making at least a trial of the anti-restrictive system. Assuming that some change was required, he proceeded to inquire whether the bill proposed was a suitable measure—

1st. *Under the peace establishment.* The expenses for the last three years (excluding extraordinary means for the war and preparations for it) had averaged a little less than \$21,000,000. For the present year this might be stated at \$21,000,000, but for entire safety he would estimate them at \$24,000,000 for the peace establishment—a large and liberal estimate.

If the amount of imports under the proposed bill should be increased, as the Secretary of the Treasury estimated, by the amount of \$14,253,000, the bill, without raising at all the rate of duty proposed by it, would produce \$24,500,000 net. and upon subsequent estimate the Secretary thought it might go as high as \$26,000,000. But Mr. McKay did not go so far. For greater security he assumed it to be only \$22,000,000. The Secretary estimated receipts from sales of land at \$2,400,000, which would make a total of \$24,400,000 for the peace establishment.

2d. *War establishment.* Calculations from the proper officers of the various Departments placed the expenditures of the war for the year at \$22,000,000. We have now, according to the returns from the Treasury Department, in the Treasury, available for the service of the current year, \$9,300,000. If, then, the war were brought to a close in from three to six months, this sum will be ample to defray its expenses; and I do not propose to raise additional revenue for the war.

The \$9,300,000 now on hand in the Treasury will then be ample for the three to six months' war, which I hope will be its limit.

But in case the war unfortunately should not thus soon be terminated, I shall, under the instruction of the Committee of Ways and Means, report a bill authorizing the issue of treasury notes, or a loan, to meet its expenses.

He mentioned, in the course of his remarks, as an important fact which called for a change of the present tariff, that in its returns it was stationary at best—in fact retrograde—the amount of revenue under it for the year just closed being less than in the year previous.

At the instruction of the Committee of Ways and Means, (though against his own judgment,) he gave notice, also, that he should move to strike out the duty on tea and coffee, and certain amendments, which would probably increase the revenue \$1,500,000, making a revenue, on Mr. Walker's estimates, of near \$28,000,000; according to his own, \$23,500,000.

On the 3d of July the bill passed the House, and in the Senate was made the special order for Monday, July 13.

On that date the bill was taken up for consideration in Committee of the Whole, and Mr. Lewis, of the Committee on Finance, addressed the Senate.

I shall say nothing on the protective character of the bill, but examine it merely as a measure of revenue. One of the principal objections which would be urged against it will be the *ad valorem* character of its provisions. It appears to be taken for granted that *ad valorem* duties cannot be depended upon for revenue. This proposition, in my judgment, will be found, upon examination, to be wholly fallacious. I think it would



be found that *ad valorem* duties, which are admitted by all to be the fairest, will be fully adequate in raising revenue; and, in fact, they were objected to under circumstances tending to show that they were more efficient than specific duties. By the tariff of 1842, the amount raised by *ad valorem* duties last year was \$15,722,811; raised from specific duties, \$13,200,118, and that, too, although the principal articles of heavier consumption—iron, sugar, molasses, salt, all those articles to which it was attempted to give the highest protection—paid specific duties. Now, it appears that, under the *ad valorem* duties, we already raise much more than half of our revenue; it therefore becomes our duty, before discrediting so large a source of revenue, to inquire into the objections urged against this *ad valorem* principle, so that it may at least be allowed a fair hearing.

Mr. Lewis proceeded to answer the objection that *ad valorem* duties offered a temptation to the importer to undervalue his goods, and also the objection that such value was in many cases difficult to ascertain. After alluding to an investigation into the affairs of the custom-house at New York, he said:

Now, it seems to me that the result of this investigation establishes, in the most conclusive manner, that the objection which we have been considering is entirely destitute of weight. Having, then, thus disposed of the objections as to fraud urged against *ad valorem* duties, I feel that I have put down the principal argument in favor of specific duties; for I do not know that I ever heard an individual express an opinion in favor of specific duties, unless on the principle of the danger of *ad valorem* duties. The great argument is, that as *ad valorem* duties are not adequate for the purposes of revenue, we must, of necessity, be driven to specific duties. It appears to me that the fairness and equity of *ad valorem* duties alone entitle that system to preference. But I am disposed to proceed still further, and show that specific duties themselves are most favorable to fraud, and, therefore, that for revenue or any other purpose they are by no means so safe and efficient as *ad valorem* duties. Gentlemen speak of specific duties as if they had been necessarily resorted to on account of the uncertainty of collecting revenue by *ad valorem* duties; and that the experience of the Government had led to the erasure of *ad valorem* duties and the substitution of specific duties. Let us see with what truth this assertion is made. I have a list of the principal articles on which specific duties are laid, with their histories. It will be found, on examination, that the act of 1790 was the parent of a large portion of these specific duties, and that they have been increased from that day to this. In 1816 a large number was added, not under cover of allegations of fraud, but no doubt to conceal the enormous duties required at the time for revenue purposes, if you please, but still much greater than the interests of revenue really needed; and that, as to the remaining specific duties, they are on those articles which have sprung into existence, or rather into competition, with English goods since the year 1816, and have been imposed upon the petitions of parties who have asked for the tax for purposes of protection; not because the *ad valorem* duty had been evaded, but because protection of a particular article was desired. The highest rate was demanded, and if that was given it could only be by a specific duty.

Mr. Lewis argued that by the adoption of the *ad valorem* system a very large number of the clerks—as many as 100—employed in the New York custom-house and in the Treasury Department might be dispensed with.

We shall also get rid of those most vexatious questions which came before our comptrollers. The most difficult questions which came before our courts of justice, connected with the custom-house business, originated in this system of specific duties. The contested cases arising from specific duties were ten to one to those arising from *ad valorem* duties. And the same remark would apply to the probabilities of collusion and fraud. Another objection to specific duties was, that the value of goods was diminishing, in consequence of improved systems of manufacture. The specific duty might be imposed with the view of making it one-half the value of the article, and yet, by a gradual fall in the price, might come to amount to its full value. Another objection is, that specific duties make no distinction between coarse and fine goods. A large proportion of the people are compelled to purchase coarse articles on account of their cheapness. To discriminate against coarse goods is, therefore, to discriminate against poverty—to benefit the few at the expense of the many. But if there were no other objection than this to specific duties, that they conceal and are intended to conceal the amount of duty, it is sufficient to condemn them.

But I take it for granted that the great objection urged against the bill would be that an adequate revenue would not be raised by it for the purposes of the Government. I think that if the duties were considerably reduced, so as to lead to a very large importation, we could have, upon an average, 21½ per cent., which would give us



\$28,000,600 of revenue. I maintain that by a further reduction we could obtain more revenue; and think 30 per cent. or even 25 per cent. too high, in the aggregate, for a revenue duty. I believe that more revenue can be raised at 20 per cent. than at 25 per cent. Founding my estimate as to the amount of revenue which the bill would yield upon the importations of the preceding year, I make out within a small fraction of \$24,000,000, and adding to this the estimated increase of duties, I find a total of \$28,357,540.

After alluding to the annexation of Texas as one source of increased importations, Mr. Lewis proceeded as follows:

But there is another source to which I look with great confidence and with great interest, as certain to produce a vast increase in our importations. I allude to the relaxation of duties on American produce by Great Britain. The extent of this increase no man can, of course, predict, but that it will be large no man can doubt. I have a table here by which I will show the magnetic speed with which our exports have increased, even in anticipation of the modification of the corn-law system of England.

The effect of the corn-law in anticipation merely in the city of New York on exports is as follows:

	From January 1 to June 30, 1846.	1845.	
Corn, (bushels) .....	529,697	73,266	(7 times as great.)
Cornmeal, (barrels) .....	54,137	13,507	(4½ times as great.)
Lard, (kegs) .....	76,737	41,980	(nearly double.)
Wheat, (bushels) .....	322,883	11,600	(28 times as much.)
Flour, wheat, (barrels) .....	414,075	103,614	(4 times as much.)
Rye flour, (barrels) .....	6,499	2,701	(2½ times as much.)
Butter .....	19,037	15,661	(1¼ as much.)

Such is the ascertained result, not of the actual reduction, but only of the anticipation of the reduction of the English corn-laws. What, let me ask, must be the effect of their total repeal by the passage of Sir Robert Peel's law, which, I am told, has reached us in an authentic form? And yet our honorable friend will contend, as strenuously as any man on this floor, that if we reduce the tariff we will have a vast falling off in the revenue. The gentleman is willing to reduce the postage, because, as he properly argues, it will increase the revenue, but he will give us no reduction of duties on imported goods, because, he says, it will reduce the revenue. Lord protect us from such reasoning! If we could get any series of years during which a tariff law similar to that imposed in this bill had been in operation, we might obtain the basis of an accurate calculation. But it so happens, with so much vigilance has the protective policy been guarded, that we cannot find such a basis. The last five years of the compromise act are the five lowest years that can be found, and yet I will take them as the basis of calculation—a basis very much against me, because the duties were much higher than they will be for the next five years. The net average importations for 1837, 1838, 1839, 1840, and 1841, was \$114,000,000. The average importations for 1847, 1848, 1849, 1850, and 1851, we will set down at \$154,000,000, which, under the present rates of the new bill, will give an average revenue in these years of \$33,116,000. But out of this calculation, as will be at once perceived, I have left out all those causes of increased importation which I have already enumerated—the annexation of Texas, the growth of the country, and the abolition of the English corn-laws. In every view in which I have been able to contemplate this measure, I am convinced of its soundness and its utility.

In the session of July 14, Mr. Evans spoke at length in opposition to the bill. In reviewing the operation of the tariff of 1842, he said:

But the tariff of 1842 is to be overthrown. The fierce and bitter denunciations, the outpouring of all sorts of opprobrious epithets directed against the existing law, proclaim the purposes of its opponents. Well, why is it to be overthrown? This is a question surely worth a moment's consideration. Has the tariff of 1842 accomplished that which its friends, and advocates, and supporters promised it would accomplish? Has it failed in the fulfillment of any single object which it was designed to gain? Has it yielded an adequate revenue? Has it restored public credit and public confidence? All this we promised; all this we pledged ourselves to achieve; and how were our promises and pledges met? Why, gentlemen then on the other side, and I see many of them still here, ridiculed our professions and promises. They predicted a great decline in our revenue. They predicted destruction to our commercial interests. They predicted all manner of evil. It was maintained that we would not be able to obtain the loans necessary to carry on the Government, and I recollect that one gentleman contended very zealously that we should be obliged to give \$100 of scrip for \$90 in cash. Well, we passed the law authorizing the loan, and not a dollar could we get at any rate until this revenue bill was passed. Then, sir, money enough could be obtained,



and at a lower rate of interest than that authorized to be paid. The public credit advanced at once and continued to advance until the stocks of the United States reached, I think, a maximum of about 115 or 116, and at that sold rapidly after the enactment of this law, because everybody saw that we had a system which would enable us to carry on the Government, to pay the interest punctually, and the principal when it became due. Look, then, at the working of the act of 1842. It did not go fairly into operation for several months after it was enacted. It can hardly be said that it was fairly in operation till the succeeding spring—the spring of 1843. About that time we changed the commencement of the fiscal year, so that our fiscal years now end on the 30th June. Take, then, the first whole fiscal year under the act of 1842, and you will find that it yielded us, after paying all the expenses of collection, drawbacks, and everything else, of which I will speak by and by, twenty-five and three-quarter millions. That was the result of the first year. In the second year, 1845, the amount was twenty-six and three-quarters, almost, showing an increase of about a million. In the third year, just ended, (June, 1846,) the net amount was \$26,311,864, according to the best computation I could make, for the statements are quite contradictory. By the papers received this morning from the Secretary of the Treasury, the amount is set down at \$26,631,915. Thus is shown a constant increase, but an increase marked by an extraordinary uniformity. Here are three successive years, in which the amount received into the Treasury scarcely varies—nothing perceptible. There are no such other three years to be found in our history, or anything approaching to them. Is not this a most extraordinary illustration of the character and working of our tariff?

\*                      \*                      \*                      \*                      \*

In the last annual report of the Secretary of the Treasury there is a table exhibiting the amount of net revenue which accrued annually from 1821 to 1845, and from which we may take a notable illustration of the fluctuating and uncertain laws previous to the tariff of 1842. In the year 1830, the revenue was \$22,750,000; next year, \$30,250,000; next year, \$21,500,000; next year it is down to \$14,750,000; then, in 1835, it is up to \$21,500,000; then comes 1836, when it was \$26,000,000, while in the following year it fell down to \$13,000,000, a falling off of 50 per cent. in a single year! In 1839, it got up to \$20,500,000, the following year amounting to only \$10,000,000, another falling off of 50 per cent. in twelve months; and so we go, rising and falling, till, from \$12,000,000 in 1843, we come to the first year of the present tariff, when the revenue rose to \$25,000,000.

See these extraordinary fluctuations! Look at the effect on the business of the country. One year with an overflowing Treasury and excessive appropriations; next year involved in great pecuniary difficulty, with very much diminished appropriations, and the business of the country fluctuating in the same ratio. Let us look at the amount of importations during the years which I have already mentioned. In 1830, the imports amounted to \$70,000,000; in 1831, \$103,000,000; in 1832, \$101,000,000; in 1833, \$108,000,000; in 1834, \$126,000,000; in 1835, \$149,000,000; in 1836, \$189,000,000. In 1837, the imports fell back to \$140,000,000, a loss of \$50,000,000 in one year! In the next year, 1838, they had fallen to \$113,000,000. In 1839 they were up again, and amounted to \$162,000,000, that being another year of excessive prices and excessive importations. In 1840, they are down again to \$107,000,000. From that they go up next year to \$127,000,000, and in the succeeding year, 1842, down they come, of course, falling to \$100,000,000. Does not everybody see that such fluctuations must necessarily produce the most disastrous effects upon the commercial, manufacturing, monetary, pecuniary, fiscal—every interest of the country—and all financial operations of the Government? Now, when we have a reliable source, a stable and uniform means of obtaining \$26,000,000 annually, which nobody can doubt, is it wise to try an experiment which you think you can reason yourself into believing, but which, I think, you rather guess at than establish by any powers of reasoning; will yield as much revenue as you now obtain by the present system?

After a debate extending over a period of nearly two weeks, and turning mainly on the question whether the specific duties of the tariff of 1842 should or should not yield to the *ad valorem* duties imposed by the measure under consideration, Mr. John M. Clayton, on the 27th of July, submitted a resolution “to commit the bill to the Committee on Finance, with instructions to restore the specific duties prescribed by the act of the 30th of August, 1842.” This was rejected by a vote of yeas, 26; nays, 29. As an alternative to this, Mr. Clayton submitted the following:

That the bill be committed to the Committee on Finance, with instructions to remove the new duties imposed by said bill in all cases where any foreign raw material is taxed to the prejudice of any mechanic or manufacturer, so that no other or higher duty shall be collected on any such raw material than is provided by the act of 30th August,

1842. And further, so to regulate all the duties imposed by this bill as to raise a revenue sufficient for the exigencies of the country.

This was carried by a vote of 28 yeas to 27 nays, and the bill was therefore referred to the Committee on Finance.

On the following day Mr. Lewis, as chairman of the committee, reported back the bill unchanged, and asked that the committee be discharged from the further consideration of the above instructions.

Mr. Evans, of the same committee, stated that he did not concur in the report made by the chairman, and he believed he was authorized to say the same in regard to the Senator from Maryland, (Mr. Johnson.) As he had not heard any reason assigned in the committee for the course that had been taken, he would like now to hear it explained why the instructions of the Senate had not been complied with, and why no sort of effort to comply with them had been made.

Mr. Lewis said the instructions given the committee were so indefinite that it was impossible to comply with them. Nothing would be more difficult to ascertain than whether such and such articles constitute raw material. Iron, hemp, and wool are regarded as raw material; but if we reduce the duties on these articles, we set aside the whole form of the bill.

A SENATOR. (on the whig side.) Well, suppose you did.

MR. LEWIS. I think, under these circumstances, the committee are quite justified in making, as they do, a respectful report, asking to be discharged from the consideration of the subject under the resolution of the Senator from Delaware, (Mr. Clayton.) That gentleman himself avowed that he introduced the resolution for the purpose of defeating the bill. Now, if the bill is to be defeated, we call upon the Senate to take the responsibility, and not to make the committee, *ex officio*, bear it.

Messrs. R. Johnson, Huntington, J. M. Clayton, Webster, and Simmons opposed the motion to discharge the committee from the further consideration of the bill, and Messrs. Speight, Benton, Jarnagin, and McDuffie spoke in support of it. Mr. Jarnagin did not personally approve of the bill, but stated that he should vote for it under instructions from the legislature of his State, [Tennessee.]

Mr. Webster, in his remarks on the motion under consideration, said that, although the bill was spoken of as a democratic measure, it was not a measure in the interests of the masses.

It purports to be "an act reducing the duties on imports, and for other purposes." The title would not describe the bill at all, if it did not indicate that there are other purposes besides the mere reduction of duties; and one of those other purposes is to enhance duties. The true interpretation of the bill, therefore, is that it is an act for reducing certain duties, and enhancing certain other duties on articles of importation. Now, sir, let us see whether this is a bill in favor of the masses—in favor of the people. This bill does reduce duties—on what? There may be some articles on which the duties are reduced for the benefit of the middling classes, but the great reduction of duties is on articles of luxury, articles in which none of the middling classes are interested, or are in the habit of buying or using. You reduce the duty on spirits of all kinds. You reduce the duty on spices and imported, tropical, and other fruits. You reduce the duty on rich and expensive carpets. You reduce the duty on rich cut-glass. And you have seen that this reduction keeps out of the Treasury more than the whole of the duty laid upon certain other articles. And now it is proposed to see whether you will or not, by the instructions to your committee, continue the practice of freeing the raw material, upon which all the manufacturing and laboring people of the country earn a living—when they get it. On the raw material you have raised the duty—perhaps on all these raw materials, but certainly on the masses of them—above the standard of that tariff which you say is an obnoxious whig measure, and for the reduction of whose duties you stand pledged. Now you are asked to send them to your committee, with instructions, in every case, where the duty on raw material proposed by this bill exceeds the duty on the same raw material imposed by the whig tariff of 1842, to take it off. You won't do it! No, you indulge in the luxury of taxing the poor man and the laborer. That's the character of the bill, and that is the question now before the Senate. I say that this bill holds a language



not to be mistaken. It is not a bill for the people. It is not a bill for the masses. It is not a bill for employment. It is a bill for the relief of the highest and most luxurious classes of the country, and a bill imposing onerous duties on the great industrious classes, and taking away the means of living from labor everywhere throughout the land. In this sense, and in this view, the question now about to be put is a test question, and no man will escape that test. Now, I shall vote to keep this proposition in the hands of the committee. Last night the committee were instructed to do their duty, and at a very early hour this morning they say they have not made up their minds. I don't believe they were convened on this matter for ten minutes. I doubt whether they have been together at all. What is the difficulty of ascertaining the amount of duty on the general list of raw materials, and reducing the rates of this bill to those of the act of 1842? There is not a gentleman who could not do it in two hours.

Mr. McDuffie, in reply to Mr. Webster, and in answer to the question, Where is the provision intended to operate in favor of the laboring classes of the country? said:

Now, Mr. President, I will point out to the Senator the democratic features of this bill. It has reduced the duty upon salt from 8 cents to half a cent. It has reduced the duty upon sugar from  $2\frac{1}{2}$  cents to 1 cent per pound. It has reduced the duty on all that class of cotton manufactures which is consumed by the laborers, farmers, and mechanics of the United States; God knows how much! But I sincerely believe that in this bill, on all that class of manufactures consumed by the poor and middle ranks, there is a reduction of duties greater than on any other class of articles contained in the bill; and I have expressed the opinion that the repeal of the cotton minimums alone will enable the people of the United States to consume an increased importation, approaching to ten millions of dollars, at prices little more than two-thirds of that which they have now to pay. Well, Mr. President, what are the great reductions so injurious to the labor of the country? They are the reductions upon manufactures, made in large manufacturing establishments carried on by machinery and owned by capitalists, now realizing from 20 to 40 per cent. on their capital. The great effect of this reduction will be to reduce the enormous and unjust profits of large capitalists from 20 to 40 per cent. down to the moderate profit of 8 or 10 per cent.; and I do not believe that the money-price of labor will be reduced half as much as the money-price of the commodities consumed by the laborer. My sincere conviction is, that the operation of this bill will not only be favorable to the great masses of the manufacturing laborers, who constitute nineteen-twentieths of the people of the United States, but that the laborers of those large factories will actually receive more for their labor than they do at this moment, taking into account the price of those articles which they necessarily consume.

Now, Mr. President, with regard to another matter, that the tax upon the raw material used by the manufacturer is a blow at the labor of the country. Why, sir, this is a small matter—a matter magnified by peculiar circumstances into a consequence that does not belong to it. What is the provision of this bill? That all those commodities to which I suppose the Senator refers, and to which I suppose the resolution of the Senator from Delaware refers, shall be subjected to a duty of 5 per cent. I don't know a single duty on those articles, which now come in free, above 5 per cent. Is that to break down manufactures and mechanics? It appears to me that this 5 per cent. duty is a very small matter. The protecting duty to all that class of manufacturers which consume these raw materials is about 25 to 30 per cent. It appears to me, therefore, that it would be unjust to allow the idea to go out to the country, that a law of this character, providing for the great mass of the people, providing that the industrious people of the United States shall have the privilege of exchanging the products of their labor in those markets where they can get the most for them—a law unquestionably favorable to nineteen-twentieths of the people of the United States, including a majority, a vast majority, of the whole Union—the entire Valley of the Mississippi; the West, the Southwest, the South and the Middle States—I say it would be unjust that a law of this character should be represented as hostile to the interests and wishes of the great masses of the people.

After further debate, the question being taken on the motion to discharge the committee, the vote stood as follows:

YEAS.—Messrs. Allen, Ashley, Atchison, Atherton, Bagby, Benton, Breese, Bright, Calhoun, Cass, Chalmers, Colquitt, Dickinson, Dix, Fairfield, Hannegan, Houston, Jarnagin, Lewis, McDuffie, Pennybacker, Rusk, Semple, Sevier, Speight, Turney, Westcott, and Yulee—28.

NAYS.—Messrs. Archer, Barrow, Berrien, Cameron, Cilley, John M. Clayton, Thomas Clayton, Corwine, Crittenden, Davis, Dayton, Evans, Greene, Huntington, Johnson of Maryland, Johnson of Louisiana, Mangum, Miller, Morehead, Niles, Pearce, Phelps, Simmons, Sturgeon, Upham, Webster, and Woodbridge—27.

So the committee was discharged, and the bill being again before the Senate as in Committee of the Whole, Mr. Webster renewed a motion which he had previously made, to strike out the latter clause of the ninth section of the bill.

Several voices: "The whole." "The whole."

Mr. Webster modified his amendment in accordance with this suggestion, and moved to strike out the whole of the ninth section, which read as follows:

*And be it further enacted, That if, upon the examination of any parcel, package, or quantity of goods, of which entry has been made, the appraisers of the United States shall be of the opinion that the same are undervalued by the owner, importer, consignee, or agent, with the intention of defrauding the revenue of the United States, it shall be lawful for the collector within whose district the same may be entered, the sanction of the Secretary of the Treasury first being obtained, if, in his opinion, the same shall be advisable, to take such goods for the use of the United States. And such collector shall cause such goods to be sold at public auction within twenty days from the time of taking the same, in the manner prescribed by law for the sale of unclaimed goods; and the proceeds of such sale shall be placed forthwith into the Treasury of the United States; and such collector is hereby authorized to pay out of the accruing revenue, to the owner, importer, consignee, or agent of the goods so taken, the value thereof as declared in the entry, and five per centum upon such amount in addition thereto; and the said collector shall render to the Secretary of the Treasury, with his accounts of the customs, a statement showing the amount of moneys so paid, the amount of duties chargeable on the goods so taken, and the amount of proceeds paid into the Treasury; and this section shall be in force until the first July, 1848, unless otherwise directed by Congress.*

The yeas and nays being demanded on the adoption of the amendment, they were ordered, and being taken, resulted as follows:

YEAS.—Messrs. Archer, Barrow, Benton, Berrien, Cameron, Cilley, Thomas Clayton, John M. Clayton, Corwin, Crittenden, Davis, Dayton, Evans, Greene, Huntington, Johnson of Maryland, Johnson of Louisiana, Mangum, Miller, Morehead, Niles, Pearce, Phelps, Simmons, Sturgeon, Upham, Webster, and Woodbridge—28.

NAYS.—Messrs. Allen, Ashley, Atchison, Atherton, Bagby, Breese, Bright, Calhoun, Cass, Chalmers, Colquitt, Dickinson, Dix, Fairfield, Hannegan, Houston, Lewis, McDuffie, Pennybacker, Rusk, Semple, Sevier, Speight, Turney, Westcott, and Yulee—26.

So the amendment was adopted.

Mr. Johnson, of Maryland, moved that the bill under consideration be committed to a select committee, with instructions to remove the new duties imposed by said bill in all cases where any foreign raw material is taxed to the prejudice of any mechanic or manufacturer, so that no other or higher duty shall be collected on any such raw material than is provided by the act of August 30, 1842. The vote on this motion resulted as follows:

YEAS.—Messrs. Archer, Barrow, Berrien, Cameron, Cilley, John M. Clayton, Thos. Clayton, Corwin, Crittenden, Davis, Dayton, Evans, Greene, Huntington, Johnson of Louisiana, Johnson of Maryland, Mangum, Miller, Morehead, Niles, Pearce, Phelps, Simmons, Sturgeon, Upham, Webster, and Woodbridge—27.

NAYS.—Messrs. Allen, Ashley, Atchison, Atherton, Bagby, Benton, Breese, Bright, Calhoun, Cass, Chalmers, Colquitt, Dickinson, Dix, Fairfield, Hannegan, Houston, Lewis, McDuffie, Pennybacker, Rusk, Semple, Sevier, Speight, Turney, Westcott, and Yulee—27.

The President of the Senate, Mr. Dallas, said that he was taken by surprise in consequence of the course pursued by the Senator from Tennessee, (Mr. Jarnagin,) who did not vote; but as he was called upon to give the casting vote, he should vote in the negative.

So the motion was rejected. The bill was then reported to the Senate, and the amendment of Mr. Webster, which had been adopted in Committee of the Whole, was concurred in. Other amendments were proposed and rejected, and the vote then taken on the question of engrossment, resulting as follows—Yeas, 27; nays, 27.



[The names were the same as on the previous vote, those then voting in the affirmative now voting in the negative, and *vice versa*.]

The president of the Senate, before giving his casting vote, made a statement of his reasons for the vote he should give, in the course of which he said :

To my mind, ample proof has been furnished that a majority of the people and of the States desire to change the system heretofore pursued in assessing the duties on foreign imports. That majority has manifested itself in various ways, and is attested by its Representatives in the other House of Congress, by whom this bill has been approved, and whose votes undeniably indicate the popular sense in the large proportion of eighteen out of twenty-eight States. In this Senate an analysis of the vote before me discloses that while six States (Ohio, Virginia, New Hampshire, Georgia, Michigan, and Maine) are equally divided, eleven (Louisiana, Pennsylvania, Delaware, Kentucky, Massachusetts, New Jersey, Rhode Island, Connecticut, Maryland, North Carolina, and Vermont) are against, and eleven (Arkansas, Missouri, Alabama, Illinois, Indiana, South Carolina, Mississippi, New York, Texas, Tennessee, and Florida) are for the change. Peculiarly situated as I am in my relation to the national legislature, these impressive facts cannot be overlooked. In a case free from constitutional objection, I could not justifiably counteract, by a sort of official veto, the general will. The struggle to exert without abatement the constitutional power of taxation in such a manner as to protect, by high duties on imports, many of the productions of our own soil and labor from the competition of other countries, has endured for more than thirty years. During that period a system of high taxation has prevailed, with fluctuations of success and failure. It ought to be remembered that this exercise of the taxing power was originally intended to be temporary. The design was to foster feeble "*infant*" manufactures, especially such as were essential to the defense of the country in time of war. In this design the people have persevered until these saplings have taken root; have become vigorous, expanded, and powerful, and are prepared to enter with confidence the field of fair, free, and universal competition. The arrival of this period of time has been anxiously looked for by a large portion of our fellow-citizens, who deemed themselves peculiar and almost exclusive sufferers by the policy of protection. They have sometimes, perhaps, imprudently endeavored to anticipate it. Their numbers, at first entitled in influence, only from their patriotism and intelligence, have gone on, gradually increasing as the system ripened to its fruit, and they now constitute a decided majority of the people of the Union.

At the conclusion of his remarks, the President gave his casting vote in the affirmative. So the bill was ordered to a third reading.

Mr. Niles moved to postpone the further consideration of the subject until the first Monday in December following, and supported the motion in a speech. Mr. Webster also spoke, criticising the manner in which the bill had been passed through the Senate without investigation regarding its details, and predicted that its revision at the very next session of Congress would be demanded by the country. Messrs. Davis, Huntington, and Simmons spoke briefly, after which the question was taken upon the passage of the bill, and decided in the affirmative by 28 yeas to 27 nays, the vote being the same as that discharging the Committee on Finance from the further consideration of the bill.

The following day the bill was sent to the House for concurrence in the Senate's amendment, and, after a number of dilatory motions had been disposed of, the amendment was concurred in by the following vote :

YEAS.—Messrs. Stephen Adams, Anderson, Atkinson, Bayley, Bedinger, Benton, Biggs, James A. Black, Bowlin, Boyd, Brinkerhoff, Brockenbrough, William G. Brown, Burt. Catheart, Augustus A. Chapman, Reuben Chapman, Chase Chipman, Clarke, Cobb, Collin. Constable, Cullum, Cummins, Cunningham, Daniel, Dargan, De Mott, Dillingham, Dobbin, Douglas, Dromgoole, Dunlap, Ellsworth, Faran, Ficklin, Fries, Giles, Gordon, Hamlin, Haralson, Harmanson, Henley, Hilliard, Hoge, Isaac E. Holmes, Hopkins, Hough, George S. Houston, Edmund W. Hulbard, James B. Hunt, Hunter, James H. Johnson, Joseph Johnson, Andrew Johnson, George W. Jones, Seaborn Jones, Kaufman, Lawrence, Leake, La Sere, Ligon, Lumpkin, Maclay, McClelland, McClernand, McConnell, McCrate, Joseph J. McDowell, James McDowell, McKay, John P. Martin, Barkley Martin, Morris, Morse, Norris, Owen, Parrish, Payne, Perrill, Pettit, Phelps, Pillsbury, Rathbun, Reid, Relfe, Rhett, Roberts, John A. Rockwell, Sawtelle, Sawyer, Seannon, Seddon, Alexander D. Sims, Leonard H. Sims, Simpson, Thomas Smith, Stan-

ton, Starkweather, Stephens, St. John, Strong, Jacob Thompson, Thurman, Tibbatts, Toombs, Towns, Tredway, Wentworth, Wick, Williams, Woodward, Woodworth, and Yancey—115.

NAYS.—Messrs. Abbott, John Quincy Adams, Arnold, Ashman, Bell, James Black, Blanchard, Brodhead, Milton Brown, Buntington, William W. Campbell, John H. Campbell, Carroll, John G. Chapman, Cocke, Cranston, Crozier, Culver, Darragh, Garrett Davis, Dixon, Edsall, Erdman, John H. Ewing, Edwin H. Ewing, Foot, Foster, Garvin, Giddings, Goodyear, Graham, Grider, Criméil, Grover, Hampton, Harper, Elias B. Holmes, John W. Houston, Samuel D. Hubbard, Hudson, Hungerford, Washington Hunt, Charles J. Ingersoll, Joseph R. Ingersoll, Jenkins, Daniel P. King, Preston King, Thomas Butler King, Leib, Lewis, Levin, Long, McClean, McGaughey, McHenry, McIlvaine, Marsh, Miller, Moseley, Niven, Pendleton, Perry, Pollock, Ramsey, Ritter, Julius Rockwell, Root, Runk, Schenck, Seaman, Severance, Truman Smith, Albert Smith, Caleb B. Smith, Stewart, Strohm, Sykes, Thibodeaux, Thomasson, Benjamin Thompson, James Thompson, Tilden, Vance, Vinton, White, Wilmet, Winthrop, Wood, Woodruff, Wright, Young, Yost—92.

So the amendment of the Senate was concurred in.

On July 30 the bill received the President's signature and became a law. The duties imposed are given in detail in Appendix A, and it will suffice to present here a few of the leading articles under each schedule, with the corresponding rate of duty.

Schedule A (duty 100 per cent. *ad valorem*) comprises brandy and other spirits distilled from grain, with cordials, absinthe, &c.

Schedule B (40 per cent. *ad valorem*) comprises various spices, preserved fruits and meats, cigars, snuff, and all other manufactures of tobacco, and all wines or imitation of wines.

Schedule C (30 per cent. *ad valorem*) comprises a long list of articles, among which are ale, beer, and porter, in casks and barrels; all manufactures of fur, or articles of which fur shall be a component part; carpets or carpeting, being either Aunbusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any similar fabric, ready-made clothing, coach and harness furniture of all kinds, coal, coke, and culm of coal, diamonds, and other precious stones, earthen, China, and stone ware, iron in bars, blooms, bolts, loops, pigs, rods, slabs, or other form not otherwise provided for; jewelry, real or imitation; manufactures, articles, vessels and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom, or otherwise, by machinery or with the needle or other process; manufactures of glass, leather, marble, paper, papier-maché, wood, or wool, not otherwise provided for; medicinal preparations not otherwise provided for; molasses; muskets, rifles, and other fire-arms; sugar of all kinds; sirup of sugar; unmanufactured tobacco; wood, unmanufactured, not otherwise provided for, and fire-wood; unmanufactured wood.

Schedule D (25 per cent. *ad valorem*) comprises flannels, cables, and cordage; calomel, and other mercurial preparations; cotton laces; or manufactures composed wholly of cotton, not otherwise provided for; manufactures of goat's hair, silk, or worsted, or of which these articles shall be a component material, not otherwise provided for; woolen and worsted yarn.

Schedule E (20 per cent. *ad valorem*) comprises a great variety of drugs and chemicals; lumber; copper rods, bolts, nails, and spikes; copper bottoms, and copper in sheets or plates; fish; flaxseed;\* fruit,

\* A reference to Appendix A, page 78, will show the humorous feature of the classification under this act. The duty imposed on flaxseed was 20 per cent. and on linseed 10 per cent. *ad valorem*. Under the act of 1857 flaxseed was reduced to 15 per cent., and linseed made free. This discrimination was intended to benefit the Western producers, but from some cause the importation of flaxseed was very limited until 1861, when a duty of 16 cents per bushel was imposed upon "flaxseed or linseed."



green or ripe, not otherwise provided for; leather, (tanned,) bend or sole leather, upper of all kinds; lead in pigs, bars, or sheets, leaden pipe and shot; linens of all kinds; manufactures of flax and hemp not otherwise provided for; musical instruments and strings for; skins, tanned and dressed, of all kinds; window-glass, &c.

Schedule F (15 per cent. *ad valorem*) comprises Peruvian bark; tow of hemp or flax; raw silk, not more advanced in manufacture than singles, tram, and thrown; steel in bars, cast, sheer, or German; tin in plates or sheets; tin plates, galvanized, not otherwise provided for; zinc, spelter, or tuetenegue, in sheets.

Schedule G (10 per cent. *ad valorem*) comprises books, periodicals; building and burr stones; diamonds and other precious stones, when not set; India rubber in bottles, slabs, or sheets, unmanufactured; watches, watch material.

Schedule H (5 per cent. *ad valorem*) comprises various articles unmanufactured or in a low stage of manufacture, and used in existing industries.

Schedule I (exempt from duty) comprises animals imported for breeding; gold and silver coin and bullion; coffee and tea, when imported direct from the place of their growth or production in American vessels or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties; copper ore; felt, adhesive, for sheathing vessels; American goods reimported, on which no drawback or bounty has been allowed, &c.

#### THE TARIFF ACT OF MARCH 3, 1857,

reduces the duties on articles imported on and after the 1st day of July, 1857, to the extent of 20 and 25 per cent. *ad valorem*, as to the greater number, adding to the free list many articles not previously admitted free, and in a very few cases imposing duties where none before existed. (See tables in appendix.)

In the debate which occurred on this bill in Committee of the Whole, House of Representatives, great latitude of remark was indulged. The debate took a wide range in relation to the state of the Union.

Mr. Granger, of New York, in commenting upon the bill, said:

Since the war of 1812 we have at three different times resorted to a protective tariff to relieve us from financial distress. From 1818 to 1824, with a mere revenue tariff, the balance of trade was against us, and during that term of six years our exports of specie exceeded our imports \$10,000,000. This caused the protective tariff of 1824, and the effect of the change was soon felt. Confidence and activity returned, and instead of exporting specie we imported specie to a large amount. The effect was so obvious and gratifying that the still higher tariff of 1828 was enacted—the highest we ever had. Under these two protective tariffs of 1824 and 1828, up to 1834—ten years—the whole country was blessed with a prosperity perhaps never before equaled in this or any other country. In these ten years of protection, from 1824 to 1834, we imported thirty millions of specie more than we exported, and paid off the debts of two wars—that of the Revolution and of 1812—in all, principal and interest, \$100,000,000. Next came the descending compromise tariff of Mr. Clay, reluctantly conceded to the opponents of protection. By a sliding scale this tariff brought us down in nine years to a horizontal tariff of 20 per cent. The result was the Government soon found itself out of funds and out of credit. The tariff of 1842 was arranged for protection and revenue incidentally. It justified the expectations of its most sanguine friends, but it was allowed only a brief existence. It was said in high places that the principle of protection was wrong, and in an evil hour Congress adopted the maxim, and the tariff of 1842 was repealed, and that of 1846, the present one, substituted. Sir, unless we have a radical change in our tariff laws we shall surely have another financial crash. We must manufacture more and import less, and keep our specie at home. We have a foreign debt of nearly two hundred and fifty millions of dollars. Protection is vastly more important to us now than revenue, but we can have them both at once, if we will.

Mr. Walbridge, of Michigan, offered the following as an additional section :

*And be it further enacted,* That from and after the first day of July, 1857, there shall be an addition of 50 per centum to the duties now imposed by law on the goods, wares and merchandise imported from foreign countries, and enumerated and provided for in the act entitled "An act to reduce the duties on imports, and for other purposes," approved July 30, 1846, except such goods, wares and merchandise as are by this act placed in the free schedule and authorized to be admitted free of any duty.

Mr. Walbridge remarked :

The position taken by the Committee of Ways and Means, and by every gentleman who has discussed this bill or any amendment to it, is, that it is necessary to reduce our revenue ; that the accumulation of revenue in the Treasury of the Union is materially embarrassing the business of the country. To get clear of this difficulty it is proposed to reduce the duties on imports. Now, sir, experience has taught us that reduction of duty increases revenue. The tariff of 1846 was enacted for the very purpose of reducing the revenue. Experience has shown us that no such result follows the reduction of duties upon imports. It has also shown another thing. It has shown us that by reducing duties and increasing importations we ship every year to Europe \$50,000,000 of specie to pay the balance of trade against us. And I submit that, if the locking up of \$20,000,000 or \$30,000,000 in the Treasury is to be ruinous to the business of the country, if that is to produce commercial revulsion, which gentlemen so much dread, what must be the result of shipping every year \$50,000,000 to foreign countries—equal to burying it in the sea? No commercial revulsion ever can be produced in this or any other country by home trading. It is overtrading with foreign countries which produces that result.

The amendment was rejected.

Mr. Grainger, referring to some remarks which had been made in reference to surplus revenue, said:

While I agree that a plethora of the Treasury is not desirable, yet it is a complaint that is easily cured. There need be no solicitude or alarm on account of the little ready money we have on hand in the Treasury. That is not the difficulty we labor under. The disease is not thus superficial. It is deep-seated and dangerous. True, there are twenty millions of dollars locked up in your sub-treasury, and kept from circulation and from being made a basis of three times that amount of circulating medium, and to that extent paralyzing the business energies of the country. But the cause of the impending danger is from another source. It is excessive importations that abstract our specie, and, like the cholera, draining away the vital fluid, leave the subject in a condition of collapse. We buy more than we can pay for. We continue to import goods that we should make at home, and but for the gold of California we would long ere this have been prostrate. The \$300,000,000 dug from our own mines is gone; not locked up in your sub-treasury where you can unlock it when you please, but it is gone beyond your reach, gone where your excessive importations came from, never a dollar of it to return until your financial policy is changed. The country looks to this House to avert the impending storm, and it should not look in vain. The tariff of 1842 would set your now idle woolen and iron mills in motion and materially lessen your importations. It would increase your flocks, and make the lambkins play on a thousand hills. It would furnish a steady home market for the farmer, and fill with plenty the hand of industrious toil. Restore the tariff of 1842, with variations for a free list, and stand by it and keep it permanent, and if that does not save us nothing will.

Mr. Colfax offered the following amendment:

That from and after the 1st day of July, 1857, the duty on imported brown sugar shall be 1½ cents per pound, and on white and loaf sugar 2 cents per pound.

Mr. Colfax continued:

The first tariff adopted by our Government levied a duty of 1 cent per pound on brown sugar. Specific duties were also levied in 1790, 1795, 1797, and in 1800, increasing at last to 2½ cents per pound on all grades of brown sugar, and on loaf to 5 cents per pound. In 1846 the duties still stood at 2½ cents per pound on all importations of brown sugar, when the tariff of that year reduced it as they supposed to 30 per cent. *ad valorem*, the effect of which, however, has been, by the increase of price, to increase the duty over the amount then sought to be lowered. I propose, now, to reduce the



burden imposed upon the consumers of sugar one half, by changing the tariff upon it from an *ad valorem* rate, which increases its cost, now 3 cents per pound, to a specific duty of  $1\frac{1}{2}$  cents per pound on brown and 2 cents on loaf. This will reduce the revenue as much as two-thirds of the whole assortment of free articles recommended by the Ways and Means Committee, and at the same time to work no injury to any interest in the Union. The city of New Orleans in 1856 imported of foreign sugar for consumption twenty-five millions of pounds, a fact which is certainly full of significance in its bearings on this question. Another fact, also remarkable in its character, is, that the duties paid on our imports of foreign sugar during the last year amount to a considerably greater sum than it would have cost to purchase at Havana all the sugar raised in our whole country during that twelve-month. In a word, that it would have been cheaper for the United States to have abolished the duty and given every sugar producer in the republic a bounty of the total value of the crop. Now, when your treasury is overflowing, and you know not what to do with your money, is the very time of all others when you can try the experiment of cheapening sugar without the slightest hazard to your national finances.

Mr. Houston said he was opposed to the amendment, first, because it proposed to introduce the old, unjust, and exploded system of specific duties; and, also, because it discriminated against those who consume the inferior and less costly quality of sugar. For those persons who consume the more common article, because of their inability to pay for the superior, are, according to the kind and tender mercies of the gentleman, [Mr. Colfax,] made to pay some 30, 40, or 50 per cent. duty upon the amount of their purchases, while those who are able to use the finer sugars pay about half as much per cent., according to the value of their purchases.

The amendment was superseded by a motion which took precedence of it.

Mr. Stanton, of Ohio, said:

If I understand anything of the arguments on which the doctrine of protection rests, one of them is, that it is essential to the independence of the country that it should produce all the commodities that are essential for the use and consumption of its own people. That is the principle on which woolen manufacture rests. We should be able to manufacture our own woolen goods. We should be able to manufacture our own railroad iron, and all other manufactured fabrics. But, is it not quite as essential that we should be able to produce the materials from which these productions are manufactured? Suppose you break down the wool-growing interests and sustain your manufactures on imported wool, then when a crisis occurs, when your commerce is destroyed, how are you to supply yourselves with these woolen fabrics which are essential to the consumption of the country? The growth of wool in this country is, therefore, a matter of quite as much national importance as manufactures are, and is equally entitled to the protection and care of the Government. I understand the settled principle which underlies this doctrine of protection to be, that wherever any branch of industry, whether of agriculture, commerce, or manufactures, can be pursued as profitably in our soil and climate as in any other, that branch of industry should have the protection and fostering care of the Government by discriminating duties. I find that in the bill now presented to the committee for consideration a different principle is adopted. It is now assumed that manufactures are the only proper subjects of protection. Now, against this I enter my protest. The principle that is laid down here will not bear the test of scrutiny. Labor enters into the agricultural products of the country as well as land. It is the difference in the wages of labor that renders protection necessary either to manufactures or agriculture.

It is held to be a sound principle by all intelligent agriculturists, that the annual animal productions of any country should equal in value its vegetable productions. England has one sheep for every acre of land she has in cultivation. France has one for every three acres. And the United States one for every seventeen acres. At the same time England raises four bushels of wheat for every acre she has in cultivation, France two bushels, and the United States three-fourths of a bushel per acre. The value of the annual animal product of England is greater than its vegetable product. In France the animal is less than one-half the vegetable product. In the United States the value of the vegetable product in 1850 was \$66,000,000, and the animal product \$34,000,000. I find that in 1850 there were 21,731,880 sheep in the United States, yielding 52,516,344 pounds of wool. The investment in this business, therefore, is equal to \$50,000,000.

I know that the leading argument in favor of protecting manufactures is, that it builds up a consuming class for the agricultural products of the country. That, in my



judgment, is the only argument that renders it worthy of the consideration of Congress. Now, we are told that if you will only take the duty off wool—if you will build up the manufactures of New England—New England will consume a very large amount of the agricultural products of the Mississippi Valley, and that they will find there a steady and uniform market. It is only about two years since we negotiated a reciprocity treaty which enabled New England to import all her bread and meat from the British Provinces duty free, and last year you bought from there \$20,000,000 worth of imported products. The cost of transportation excludes us from the New England market. Canada can undersell us. This doctrine of protection is either right or wrong. If it is not right when it is applied to the agricultural productions of the country it is not right when it is applied to its manufactures.

But wool is not the only interest that is sacrificed by this bill. Any gentleman who will look at the bill will see that hemp, flax, linseed, and linseed oil, and all the agricultural productions of the country which the manufacturer regards as essential to aid him in the cheap production of his fabrics, all these are to be in the same category, and sugar is to go with the rest. Now, if I cannot have the interests of my constituents protected I am not in favor of protecting the interests of the constituents of other gentlemen.

Mr. Letcher, of Virginia, animadverted on what he regarded as the evil tendency of accumulating a surplus in the Treasury. He also laid down the proposition that all tariffs arranged for the purpose of protecting domestic manufactures do, in fact, take from one class of men in the community the proceeds of their labor, and apply those proceeds to the benefit of other parties, without compensation to the party whose property is thus taken from him by governmental power. He quoted from Governor Giles in regard to the powers of the Government and its duties as follows:

It should never be forgotten that government itself is an evil, but, to a certain extent, a necessary one. Beyond that necessary extent every movement of the government is in derogation of common right, and becomes a common curse to the people. Every enactment is in derogation of common right; and every enactment beyond the necessary limits of governmental powers is an act of despotism. It is a usurpation of the rights of the people.

He approved the principle upon which the tariff of 1846—the existing tariff—was framed, and he believed it had met general concurrence in the public mind throughout the country. He could see no good reason for disturbing it.

Mr. Boyce, of South Carolina, said that at one time he was willing to accept the present tariff as correct in principle, and to rest satisfied with a *pro rata* reduction of duties. But greater reflection upon the subject had satisfied him that the existing tariff was radically defective in detail and in principle. He referred to some points which he regarded as defects. First, there were too many schedules, occasioning perplexity and confusion. Secondly, the revenue was derived from too high a rate of duties. He declared the propositions involved in the demand for protection to be fallacious, and the measure based upon the propositions a fallacy.

In my judgment the protective policy, so far as the indirect taxes paid by the consumers of the country to the manufacturers are concerned, to say nothing of the injury to the country caused by the burdens placed upon the exchanges, and of the paralysis which the productive energies of the country has received, have cost the country, up to the present time, \$1,000,000,000. The interest of that sum would build all the railroads we should ever require, the Pacific road included. It would support the Government without taxation. It would carry telegraphic wires to every village in the United States. Yet this vast sum had been sunk because we had been dominated over by these manufacturing interests. It would be far better to pension these lords of the spindle, to give them each a fortune, and leave the industry and exchanges of the country untrammelled.

Between 1842 and 1853 duties on imports and the excise in England were reduced over £10,000,000, and yet in 1853 the amount yielded from these sources was only £122,411 less than in 1842. By remodeling their financial system they have added £6,000,000 to the revenue and remitted £16,000,000 to the people.



Mr. Wilson, of Virginia, did not wish to increase the amount of money in the Treasury. His impression was that a uniform rate of 15 per cent. would yield as large a revenue as was desirable.

Mr. STANTON. I understand the gentleman desires to increase the amount of imports, and that he believes by a reduction of duties to 15 per cent. the imports would be, perhaps, \$400,000,000. How does he propose to pay for these importations?

Mr. WILSON. That is not my concern; and it need not be that of the gentleman from Ohio. Let us leave individuals to take care of their own business. Are we to assume a guardianship of the merchants, and forbid them to import articles they may want for fear they may not be able to pay for them.

Mr. Morrill, of Vermont, said that any bill which would have the effect to reduce our present enormous revenue would receive his vote.

The habit of reckless extravagance becomes as chronic with governments as with individuals; and an excess of prosperity is an ordeal quite as severe for the one as for the other. Some persons may doubt whether the proposed alterations will result in the reduction of the revenue to the extent anticipated. The revenue produced by the tariff of 1842 was very accurately predicted at \$27,000,000; but that of 1846 was quite as erroneously estimated by the then Secretary of the Treasury, who announced that it would produce \$23,500,000. It produced in the year 1847-'48, \$31,757,070 96; in the year 1850-'51, \$49,017,567 92; and in 1855-'56 it has brought into the Treasury the large sum of \$64,022,863 50, or nearly three times as much as prophesied by Secretary Walker. Our present Secretary, on his plan, estimates that the revenue will be diminished by the sum of \$14,000,000; and the chairman of the Committee of Ways and Means, on his plan, anticipates about the same reduction. The Secretary says that while it is impossible to adopt any horizontal scale of duties, or even any arbitrary maximum, experience proves that, as a general rule, a duty of 20 per cent. *ad valorem* will yield the largest revenue. My constituents are more largely engaged in the wool-growing business than in any other one pursuit which can be affected by the tariff. But they do not ask anything for this interest beyond what it may deserve upon its national merits. They do not come here as suppliants. Do what is just and proper for the whole Union, and then, if they are not included, they will be content to remain outside. I stand on the principle of protection—moderate but certain—such as a wisely-adjusted revenue tariff will abundantly afford. I *do* think American capital, American industry, and American genius, entitled to the favor of the Government. I prefer a Pennsylvania forge to a Birmingham one. I prefer the sugar of Louisiana to that of Brazil or Cuba. I prefer an American clipper to any British or Dutch bottoms; and I prefer—who does not?—"five miles of Lowell factory girls" to forty leagues of Yorkshiremen or any number of Flanders mares. I am for ruling America for the benefit, first, of Americans, and for the "rest of mankind" afterward.

Mr. Morrill entered into an extended review of the subject of wool and woollens, contending that the finest description of wool can be raised upon American soil, and that it had not enjoyed that degree of protection which was due to an article of so great national importance. He knew of no other way of protecting wool than by putting the manufacturer's wheels in motion. And to do this the duties upon woollens must be higher than upon wool. When this is done to a reasonable extent, and when all, or nearly all, dye-stuffs are admitted free of duty, then, he thought, the manufacturer should say, "Hold, enough!" and if he attempts anything more he may "go a wool-gathering and come home shorn."

Mr. Morrill adverted to several leading articles of import, and argued to show that the policy of protection had been beneficial in reference to all of them.

Mr. Kennett, of Missouri, said that none of the various propositions which had been submitted for a reduction of the tariff met his views. He did not believe that the reductions proposed were required by the country.

It is plain to my mind that the protective system—the true American system—must be preserved as a whole, or else it must crumble and fall to pieces of itself. And that whenever the friends of protection suffer themselves to be beguiled into the sacrifice of any one interest which is in itself important, and which is capable of being fostered and built up so as eventually to sustain itself, and furnish labor for a large portion of



the population, and employment for the capital of the country, that moment they will have left an opening in their ranks which the watchful enemy from the South will be ready to take advantage of and rush in and scatter them. If our hemp, our lead, our sugar, our salt, our wool, are not to be protected, if protection is to be taken off of every article which is used to any considerable extent in any of the manufactures of this country, for the purpose of enabling the manufacturers of the North to make great profits, and eventually to take possession of the foreign markets of the world, why, all we have to say is, that we will not quietly submit to such a policy. If you cannot protect those articles which we produce, it is a very simple process for us to repudiate your protection altogether. We are satisfied with things as they are. We would rather put up with a lesser evil which we know than rush upon others that we know not of.

Mr. Taylor, of Louisiana, gave a history of the importation and home manufacture of sugar, from the earliest period of its production in Louisiana down to the year 1857, and an exposition of the effect of successive tariffs upon that important article. He desired a moderate degree of protection for sugar of home production, and proceeded to show that it was an interest of considerable magnitude.

Mr. DeWitt, of Massachusetts, said he had hoped the day would soon dawn when a custom-house could not be seen upon the face of the earth.

But I have become satisfied that it is, and will be for years to come, the policy of this Government to raise its revenue to defray expenses by impost. While this may be our policy, I ask that the duties imposed shall be upon such articles of import as shall not come in contact with the great interests of our country. And when that policy is lost sight of I will be one of the first to support any man who will offer a proposition to open our markets free to the world. I have become disgusted with the manner in which the great interests of this country have been treated. They have been made a foot-ball for political effect. But I see cheering hope for the people of this country in the report of the Secretary of the Treasury. What does the Secretary recommend? He proposes to reduce a revenue the magnitude of which is spreading terror broadcast over the land. I feel unwilling to speak of the dangers to which I think the great business interests of the country are exposed by this redundant and overflowing Treasury. I believe that nothing has saved the people of the country for the past year from a great financial crisis except the outside demands upon our Treasury, by such means as the redemption of our national debt before maturity, and the paying for our Mexican territory and Texas scrip.

How does the Secretary propose its reduction? He proposes to do it by an enlargement of the free list. Some articles of universal consumption, and the raw material used by the various manufacturers of the country; that we shall be placed upon an equality with Great Britain and other manufacturing nations who admit the raw material free of duty. Now, sir, I ask if this is not sound policy? Is it not what the great agricultural, manufacturing, mechanical, and commercial interests of the country need, yes, sir, and demand, at our hands? And, Mr. Chairman, let me predict that the day is not far distant when this policy will become the law of the land.

Mr. Covode, of Pennsylvania, remarked that a difficulty with which we had become familiar, and one that was doing great injury to the country, was the discrimination against our own manufactures.

As things are made plainer by an example, I will give one. The tariff of 1846 imposes a duty of 30 per cent. on wool, while the duty on blankets is only 20; thus making a discrimination in favor of the foreign manufacturer, and against our own, of 10 per cent. Under this tariff, the importation of blankets ran up the last year to over \$6,000,000. Now, who is benefited by this condition of things but the foreign manufacturer and foreign wool-grower? Probably not one pound of American wool entering into the composition of this enormous amount of goods. Had the duty been so arranged as to enable our own manufacturers to make this article, it would have afforded a market at home for about eight millions of pounds of wool. Thus it will be seen that the interest of the wool-grower is to have a sufficient protection for the manufacturers to enable them to make all such goods, thereby securing a market for his wool at home; as it is not to be supposed that the American wool-grower will be able to go into the markets of the world in competition with the Russian and Australian producers.

Mr. Covode proceeded to review some of the arguments which had been advanced against a protective tariff.



Mr. Smith, of Virginia, argued against a protective tariff. He quoted the language of Mr. Clay, who had said:

The object of protecting manufactures is, that we may eventually get articles of necessity made as cheap at home as they can be imported, and thereby to produce an independence of foreign countries. In three years, he said, we could judge of the ability of our establishments to *furnish those articles as cheap* as they were obtained from abroad, and could *then legislate with the lights of experience*. He believed that *three years would be sufficient* to place our manufactures on the desirable footing.

And yet, continued Mr. Smith, the cry is, after forty years, "Give! Give!" Will nothing satisfy this insatiate demand? Shall the many be sacrificed to the few? Shall the principles of political economy continue to be disregarded? Shall the march of true civilization be hindered, and the manifest will of Heaven, as indicated in the structure of the globe itself, be disregarded? The policy which diminishes the resources of one branch of industry for the purpose of enabling another to live, which, without such fostering aid could not exist, is a short-sighted policy. What wisdom, what justice, what propriety is there in such a policy?

Mr. Garnett, of Virginia, addressed the committee from a southern point of view:

If there ever was a people to whose energy and sagacity the direction of their own industry and capital might be safely trusted, it is the American people. They have inherited the roving, adventurous disposition of the old Normans, with all their eagerness and shrewdness in the pursuit of gain, who went through Europe *toujours gagnant*, ever striving and winning—kingdoms were the rewards of their enterprise; for ours, we have undertaken the conquest of nature, and her elements become our attendant ministers and slaves. Her lightning conveys our will; her fire and water waft us with almost equal speed from clime to clime, over land and sea. The mission of our generation is to subdue the material universe; and in the rivalry of all nations to fulfill this work. I demand for American genius and industry that the shackles shall be stricken from their hands; that this absurd Chinese policy of restrictions, these worn-out relics of barbarism, which you call protective tariffs, shall be abandoned, and American labor be left free to choose its own pursuits and to seek its own rewards throughout the wide circle of the earth. Let the people of the North follow the bent of their genius, amazing the world by their feats of mechanical skill, and covering the remotest seas with the argosies of their commerce, free as the winds and boundless as the waves that bear it. We of the South prefer the most ancient of human pursuits, the tilling of the fields; we furnish the great staples of the world's exchanges, the "bread that strengthens man's heart" and the fleecy cotton that clothes him. We ask no peculiar privileges, no special benefits; we only demand that you shall not tax our industry to support yours; that we shall be left free to sell and buy wherever our interest leads us. Only by mutual toleration, only by legislation which sedulously avoids injustice, whether to sections or to classes, can you keep together so vast a confederacy, embracing, as it does, such diversified interests. The hardy sons of the northwestern prairies, the planters of the South, the manufacturers of the Northeast can find no common ground of agreement, except it be found in dispensing equal justice to all.

Mr. Eustis, of Louisiana, followed, confining his attention chiefly to the subject of the duty on sugar, and replying to and combating the views expressed by Mr. Colfax in relation thereto.

Mr. Horton, of Ohio, considered it of immense importance that some measure should be perfected which would reduce the revenue, in order to benefit all the business interests of the country, and that they should avoid in future the great error which had been committed in accumulating a large surplus in the Treasury, the effect of which was to paralyze the enterprise of the country by taking out of the channels of circulation the instrumentality by which business was carried on. One of the first lessons a legislator should learn is, that there is a mutuality of interests between agriculture, commerce, and manufactures. No nation can be great and independent without the development of all of these interests equally. They ought to look with suspicion and distrust upon any policy that implied antagonism between them.



Mr. Wakeman, of New York, in the course of his argument in support of the bill proposed by the Committee of Ways and Means, said :

No individual acquainted with the history of the country, with its vast and diversified resources, and with the fact that our manufacturing interests exceed \$1,400,000,000, our agricultural interests over \$1,200,000,000, and our commercial and maritime interests are unsurpassed, except by one nation on the globe, and at the same time reflects that all this is based upon and represented in the business operations of the country, by a limited amount of precious metals, can avoid feeling that this is the most important question to which an American Congress can at this time address itself. And I desire to invite members to reflect on the absolute necessity of harmonious action on this bill, and on the production of some final result which will reduce the revenue.

I will now proceed to state the several propositions which will guide me in the performance of my duties upon this most difficult question. First, I lay down this proposition as fundamental, and ever to be borne in mind in the performance of this, as well as all our legislative duties, to wit, that the great interests of the United States are united and inseparable ; that agriculture, manufactures, commerce and navigation will flourish together or languish together ; and that all legislation is dangerous which proposes to benefit one of these without looking to the consequences which may befall the others.

My second proposition is, that all extreme legislation in the reduction of duties upon imports which come in competition with articles of domestic growth or manufacture should be avoided.

Third. Sound policy requires that we should produce what the territory of our country will produce most cheaply, and receive from other countries what we cannot raise, except at too great an expense.

Fourth. Where it has been demonstrated by a long experience of many years that a given article, under the protection of high duties, cannot be produced except at heavy expense and in limited quantities, altogether inadequate to domestic consumption, a sound policy requires that the duty upon that article should be gradually withdrawn, especially if it is an article of prime necessity.

Fifth. That, inasmuch as the support of the Government is derived from duties upon imports, it is sound policy, in the imposition of those duties, to discriminate in favor of our own manufactures, and against the pauper labor of Europe.

Sixth. That Great Britain having made free the raw material used in her manufactures, sound policy requires that we should admit the same raw materials used in our manufactures free of duty, when it can be done consistently with vested interests.

#### DEBATE IN THE SENATE.

The Senate having under consideration the House bill reducing the duty on imports, and for other purposes,

Mr. Hunter, of Virginia, proposed to offer a substitute for said bill, when the pending amendments reported from the Finance Committee of the Senate should have been disposed of, and, in the mean time, proceeded to address the Senate as to the general bearing of the bill under consideration, and of the substitute which he proposed to offer.

If it be true, and I hold it to be so, that these are the strongest reasons, both political and financial, for our resorting to some measure to diminish the revenues from customs, to diminish the surplus which is accumulating in our Treasury, I may say there never was a period when it could be done with greater safety to all those interests which have been heretofore considered as protected by the operation of our revenue laws. Because it is evident that the rate of profit of production is rising all over the world. I affirm that rate to be rising, because, with the acknowledged fact before us of a great increase of money, the rate of interest is constantly rising, all the world over, which could not be but for an increase in the rate of profit, which causes a demand for money greater than the supply, great as that is growing to be. We are living in that regard in a remarkable period of the history of the world. Surely, then, this must be a safe period at which to make some reduction in the duties. It is safe for all the interests that are concerned. It is not only eminently desirable for the consumer, but it is safe for those great branches of productive industry which have grown up, as they suppose, under the shadow of protective legislation. The question then arises, in what way is this to be done ? It seems, by general consent to have been thought, and in that I concur, that the only plan of molding a measure which may pass would be to take the tariff of 1846, and modify its schedules—not that the tariff of 1846 was a perfect measure, yet it performed a great office in its day, but interests and investments have grown up under it, and it is our duty so to proceed



in modifying it as to respect those interests, and, provided we can make a sensible step in the right direction, and a reasonable approach to the true policy, then to proceed slowly and gradually so as to protect from sudden injury the interests which have thus grown up. Independently of considerations of justice, the dictates of policy should prevent us from doing anything to prostrate those interests by a sudden blow, as their ruin would lead to a great commercial revulsion, and bring disaster upon all.

The modification that I propose is this: I propose to reduce the 100 per cent. schedule to a 30 per cent.; to reduce the 40 per cent., the 30 per cent., the 25 per cent., and the 20 per cent. schedules one-fourth, or nearly one-fourth; that is to say, the 40 per cent. to 30, the 30 to 23, the 25 to 19, and the 20 to 15. The lower schedules, which are comparatively unimportant, I propose to reduce one-fifth. This is the whole scheme of the substitute which I shall offer, except that I make transfers of certain articles in order to accommodate the bill more to the principles which I have been endeavoring to enunciate. The only question which suggests itself is, will the proposed scheme produce the desired quantity of revenue. Upon that point I am convinced, from the examination I have given it, that the danger is, not that it will produce too little but too much. For it is obvious that when we come to reduce the duties the consumption will be increased, and this, again, will have the effect to add to the revenue. I will only say of the substitute which I present, that every change which it proposes tends to cheapen to the consumer the price of whatever he uses, and that, at the same time, it offers a compensation to the manufacturer by enabling him to diminish the cost of much that he produces.

Mr. Brodhead, of Pennsylvania, preferred the bill as it came from the House of Representatives to the one proposed to be substituted for it by the honorable Senator from Virginia.

We of Pennsylvania ask for no special legislation in behalf of any great interest other than that which is accorded to other interests, and that which is for the good of the whole country. I say it is sound policy, as well as true duty, to make free the raw materials which we do not produce, and on which our artisans and manufacturers desire to employ their labor. Any other policy transgresses the wisest rules on this subject.

Mr. Wilson, of Massachusetts, was of the opinion that a reduction of 20 per cent. of the duty on all the articles included in the several schedules would, instead of reducing, raise the revenue, by increasing heavily the importations into the country.

Mr. Collamer, of Vermont, entered at great length into an historical review of the wool-growing interests of the United States and foreign countries; and in relation to the protection of woolen goods affirmed his conviction that the attempt which was here made to set up manufactories to be supplied by foreign material, and that, too, by taking off the protection from the home supply and discouraging it, would, if put into operation, have the effect of creating a forced protection which could not by possibility endure.

Mr. Toombs, of Georgia, was in favor of the greatest possible reduction of duties that could be made consistent with equality of burdens.

After some further discussion, chiefly in relation to the several amendments reported by the committee, the said amendments were voted upon; and

Mr. Hunter then moved the adoption of his proposed substitute for the bill; and the vote being taken thereon resulted as follows:

YEAS—Messrs. Adams, Allen, Bell of New Hampshire, Benjamin, Biggs, Brown, Clay, Douglas, Evans, Fish, Fitch, Fitzpatrick, Foster, Green, Gwin, Houston, Hunter, Iverson, James, Johnson, Jones of Iowa, Mallory, Mason, Pugh, Reid, Rusk, Sebastian, Slidell, Stuart, Sumner, Toombs, Toucey, and Wilson—33.

NAYS—Messrs. Bell of Tennessee, Bigler, Brodhead, Collamer, Durkee, Foot, Geyer, Nourse, Seward, Thompson of Kentucky, Trumbull, and Wade—12.

#### THE TARIFF ACT OF MARCH 2, 1861.

In the House of Representatives, March 12, 1860, Mr. Morrill, of Vermont, from the Committee of Ways and Means, reported a bill "to

provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes." which passed that body on the 10th of May. On the 11th it was sent to the Senate and referred to the Committee on Finance. On the 13th of June Mr. Hunter reported the bill from that committee to the Senate, giving notice that he should move the postponement of its further consideration until the second Monday in December. On June 15, this motion was carried by a vote of 25 yeas to 23 nays. This vote was reconsidered on the 20th by a vote of 33 yeas to 17 nays, and the bill was thus brought again before the Senate; the session, however, expired without further action being taken thereon.

Early in the next session, (December 11,) on motion of Mr. Cameron, the bill was taken up, by a vote of 29 to 27, and referred to the Committee on Finance. On the 20th Mr. Hunter, of this committee, reported it back to the Senate with the recommendation that it be postponed until the 4th of March next. He did not propose to take up the report for immediate action, but asked that for the present it might lie on the table. On January 23 the bill was taken up as the special order (pursuant to a motion made a few days previously by Mr. Cameron) and referred to a select committee consisting of five members, with instructions to report it back on that day week. Messrs. Simmons, Hunter, Bigler, Fessenden, and Gwin were appointed as the committee. On February 1 Mr. Simmons reported back the bill with various amendments; and on the 8th it was taken up for consideration. On the 13th Mr. Simmons, in a speech of considerable length, stated the grounds taken by the committee and the reasons upon which they had based their proposed amendments. The following extracts contain the principal points in the argument:

Having obtained a report from the proper Department of the result of the operations of the present tariff for the three entire years that it has been in operation, together with the returns of the first half of the current year, with the estimate of the Secretary of the Treasury for what will come in in the two remaining quarters of the current fiscal year, we found that under the provisions of the tariff act of 1857 there have been thrown upon the market, in the first three years, \$1,017,000,000, upon which there have been paid \$144,000,000 in duties. The current year, taking what has been paid for the first two quarters, and what has been estimated by the Secretary of the Treasury for the next two, will give \$40,000,000 of revenue; and thus we have, for four years, \$184,000,000 of duties upon importations of about \$1,300,000,000, showing an average duty of 14½ per cent., and an average income of the sum of \$46,000,000. The expenditures for the three years, under this bill, have been \$66,000,000 per annum. Last year they were only \$60,000,000; but it will be recollected that the post-office appropriation bill for that year failed, and was paid during this year, making an average of \$68,000,000 for each year of the last three, exclusive of payments on account of interest on the public debt. That is just \$20,000,000 more than we have received annually, beside the interest on the public debt, which, at the end of the present fiscal year, will amount to over \$5,500,000 per annum. When this administration came into power there was a public debt requiring about \$1,500,000 interest per annum. That debt has been increased, and will have been increased, by the end of this fiscal year, to an amount which will require \$4,000,000 additional per annum, making a deficit, under the present tariff law, of \$24,000,000 annually; for I take it that incidental payments will absorb all that we receive from the public lands.

We therefore had to provide for a deficiency of from \$20,000,000 to \$24,000,000 a year: and, like all other questions of this kind, it is very easy for people to complain of any mode for increasing your revenue, but very difficult to find anybody willing to pay a dollar toward its increase. Every interest that you propose to require money from comes here with a protest and a committee to back it up, invariably. We therefore supposed it was our duty to propose a measure that would increase this revenue at least \$20,000,000 a year. The rate of duty under the present law having realized about 14½ per cent., the actual rates would be 16 per cent. if equal amounts were imported in all the schedules. We propose to carry the measure up to an average of 20 per cent. upon the whole importations. It is an addition to the present rates of about one-third, nearly 30 per cent. We have endeavored to attain that end. We have ear-



ried up many of the articles of these schedules from one-fourth to one-third, embracing many things on the dutiable schedules that have hitherto been free. In almost every question in which we have imposed higher rates of duties than the existing law, we have been met by delegations fairly representing the wishes, undoubtedly, of those who sent them here, remonstrating against the increase. \* \* \* \*

The Senator from New York has called my attention to the warehousing system; and as that is upon my mind I will speak upon it now. The committee have very much increased the time allowed by the bill as it came from the House of Representatives. That bill required the duties to be paid within one month from the time of entry, and all goods in warehouse to pay the duties in cash within thirty days from the passage of this bill. We have taken into consideration the peculiar state of the country, the vast amount of imports now in the warehouses, and have concluded to postpone the operation of the bill in reference to the warehouse system for nearly five months, until the 1st of July next, and then after that time we are not to call for the duties under three months, postponing all claim upon the goods now in warehouse until the 1st of October next, unless they desire to take them out sooner for consumption. I am told that the amount of these goods at present in warehouse is from \$50,000,000 to \$60,000,000, with an amount of duty on them, perhaps, of \$10,000,000, or 12,000,000.

We have then made a further provision that after the duties have been paid the importer shall have a right to reship these goods to any port in a foreign country any time within six months thereafter, and have a return of the duties with a reduction of one per cent. I suggested to a meeting of a committee of the Chamber of Commerce of New York that I would be willing to extend it to nine months beyond that time, making in all one year; but, upon consultation with other members of the committee, we thought that that was as long a time as was safe for the Treasury. One of the reasons for not extending the time for the payment of duties is this: goods go into warehouse to a very much larger extent than usual when there is a revulsion in trade. At the very time when the Government is getting but very little money from importations, owing to the stagnation of business, what little imports come in go into warehouse to avoid the payment of duties, as we have seen within the last sixty days; and we have been driven into the streets for money with the exactions that have been made upon this Government, of from 12 to 36 per cent. per annum for the loan of money for a year. When credits were extended, and this warehouse system was adopted, one year was the extent of the term for which they could lie in warehouse; but as our resources increased we had vast amounts of money in our Treasury, doing nobody any good, locked up from the community; and these credits were enlarged in order that the money might do good to somebody, and they were enlarged without interest, and properly enlarged; for any facility we can give to trade and commerce, without paying too dearly for it ourselves, we ought cheerfully to give. But when we come to such a pass that the interests of the Government require us either to exact this pay in a reasonable time or go into the street to hire money to carry on the Government, I think duty to the Government requires us to shorten the credit within a reasonable time, not to shorten it so that we should embarrass the importers of merchandise.

I have stated that for four years I have endeavored to induce those who had the charge of the finances of the Government to look at this thing as it was, and try to provide a remedy for it. We have been put off with promises and hopes and delusions that this thing would yet come out right; that we should get money enough under the present tariff to carry on the Government. Instead of that we have got an average of \$46,000,000 a year for four years, in the most prosperous times the country ever knew for importations. As to these estimates in regard to the receipts for the present two quarters, I say nothing about them. I only profess to be able to tell, very nearly, what \$100,000,000 under any particular tariff will yield in revenue; but as to how many hundred millions will come in, in a year, is a matter I never have ventured a conjecture on.

As to these immense rates which have been charged in this bill, and which have been got up to elucidate the difficulties of collecting the revenue with specific duties, or with duties partly specific and partly *ad valorem*, I shall defer any comments upon them until we come to the practical application on the amendments which the committee have reported. I will only say, in passing, that these gentlemen who have called on me have appeared to be very candid men. They have answered every question I have asked them, as to the market value of the goods they have made calculations upon, with the utmost frankness. I have no doubt they intended to make these statements fairly; but they have been most egregiously mistaken as to the laws of the United States for the collection of revenue that now exist, and as to the probable results of this bill now under consideration. In many instances I see they vary 20 or 30 per cent. upon the duties now imposed upon the merchandise that they pass upon. For instance, they take carpets, and they say the present duty is 19 per cent.; and we are going to raise it to a fabulous amount. If I understand the act of 1857, the duty now is 24, instead of 19 per cent. Then, in all these calculations, they reckon the pound



sterling at \$4 44. Everybody knows that our laws require duties to be assessed at \$4 84 to the pound sterling; so that they make the cost less and the duties more upon this specific amount by 10 per cent., besides what mistakes they make in reckoning the rates of duty; and they make a vast increase in these duties, when, in fact, there is no increase at all.

I have been unable to find any of the great extravagances that are charged to this bill in many of these papers. I have no doubt that Senators will recollect—the Senator from Virginia, (Mr. Hunter,) who was at the head of the Finance Committee, must certainly recollect—that we had some two or three hundred memorials from the agents of the Sheffield makers of steel, which were sent around to all the blacksmiths in the United States to be signed, stating that this bill increased the duties upon steel from 40 to 261 per cent. Such great importance had been given to this duty on steel that, at the request of the agents of these parties, we had a meeting to receive the delegations before the committee. It turned out after three hours' session that, after they had argued this question to their hearts content, one of the men, a consumer of steel, suggested that we should take a quarter of a cent off one of the rates of duty, and with that he would be perfectly content. They had been memorializing Congress and used up a ream of paper, and when they got to the point they wanted one of the specific rates altered one quarter of a cent a pound. We are told of the extravagant duties that are placed upon cotton goods, which are said to be all the way from 40 to 80 per cent. I have the tariff of 1842 and I have the calculation of their imports under that tariff, which has received very great condemnation among free-traders. For the four years that tariff was in operation the average duty collected on the whole of the importations was 26.7 per cent. There was not 30 per cent. collected under that high tariff. The duties on coarse cotton goods were 6 cents a square yard; and in this bill that I have reported the duty is 1 cent a square yard, and there is more clamor against paying a cent a square yard for the heavy cotton sheetings than there was to pay 6 cents at that time. The duty by this bill is not much over 10 per cent. We design to put the lowest rate of duty on goods worn by the laboring classes of the country. We put 1 cent per square yard on those goods that cost generally about 10 cents per square yard. We put 2 cents on finer goods that prints are generally made from, and a great many are imported to print here. We put 3 cents on goods that generally sell from 8 to 12 cents, counting from 140 to 200 threads; above 200 threads, on a schedule from 12 to 16 cents, we put 4 cents; and when the cost is above 16 cents, we put a duty of 25 per cent., *ad valorem*. Now take the aggregate average of all those, and they will run from one-sixth to one-half what they were in the tariff of 1842. \* \* \* \*

I do not intend to enlarge upon this matter. I shall now state further that, in my judgment, with importations equal to those for the last three years under the present tariff—that is, upon \$1,017,000,000—this bill would give more than \$200,000,000 of duties, instead of \$144,000,000, which we have received under the present tariff. Another thing I have to say, that in addition to the estimates we are voting, \$1,000,000 here and \$1,000,000 there, which are not estimated for, for building steamers, for transporting African negroes who have been captured in slavers; and those estimates coming from the Treasury do not amount to the sum it will be necessary for us to raise. In the year 1857, when the first Treasury note bill was presented to the Senate, the chairman of the Committee on Finance said that it required \$12,000,000 to operate the Treasury to advantage; \$6,000,000 for the Mint service, and \$6,000,000 for the ordinary operations of the Treasury. Now, the administration coming into power is coming in with a balance of \$1,000,000 for both purposes. The Senator from California wants as much as \$500,000 in San Francisco for the mint. The last time I was at the Treasury Department they had but \$2,000,000 that were available, and there were requisitions upon it for \$1,800,000 from one Department. I think that, in some form or other, we have got to raise more money, so as to have more than \$1,000,000 or \$2,000,000 in the Treasury. We must keep \$4,000,000 or \$5,000,000 there, in my opinion.

Then I have provided a loan in this bill. We have now loans enough authorized to pay up the Treasury notes outstanding, including the \$10,000,000 which come due next January, and to carry on the Government to the 30th of June next, but the deficiencies for the year ending June 30, 1862, are not provided for. Unless this tariff gives revenue enough for the coming year we must have an additional loan. I do not believe we shall import an average quantity by 20 per cent., and I think it prudent to provide for \$10,000,000 or \$15,000,000 for the deficiency of the next year. I have also got a provision in the bill for issuing stock at 6 per cent., and authorizing the Secretary and President, if the bids are not at par, to decline to receive them, and to issue in lieu of it Treasury notes, in denominations of not less than \$20, at 6 per cent., to be receivable in Government dues or paid out where the creditors of the Government will accept them. Then there is another provision, that if any of the loans already authorized are not proposed for at par they may convert them into Treasury notes, and that those notes may be funded in this stock by the holders whenever they choose to take at par the stock already authorized. In that way I think we should get this money, and in that way the Treasury notes will eventually be funded.



On the following day Mr. Hunter spoke at length in opposition to the bill. He regarded the passage of this Morrill-tariff bill as a foregone conclusion, believing that the adhesion of Pennsylvania to the republican party was made to depend upon this condition. The Senator from Massachusetts, (Mr. Wilson,) had alleged as a reason for supporting this bill, that the tariff of 1857 had failed to answer the expectations of its friends; and the Senator from Rhode Island, (Mr. Simmons,) had presented a specious but very illusory statement regarding the capacities of that tariff for producing revenue. He, Mr. Hunter, denied that this measure had failed to answer the expectations of its friends in regard to revenue, and said:

As we all know, the bill of 1857 was passed for the purpose of reducing the revenues of the country, that we might enforce economy upon Congress in its annual legislation. It was based upon an estimate that it would probably yield about \$50,000,000. It was said then that such a sum would be ample. I think that more than one of the leaders and eminent men in the party about to come into power estimated that something like \$50,000,000 ought to suffice for the annual expenditures of the Government. Now, in the first year of the operation of this tariff of 1857, it was exposed to a severe financial pressure, and therefore that year could afford no test of its revenue capacities; but in the very next year, when there was a revival of trade, it yielded about \$50,000,000, coming within 2 or 3 per cent. of the estimate which was made in regard to it. So in regard to the estimate of the Secretary of the Treasury, for what it was to yield during the last fiscal year. He estimated that it would yield some \$55,900,000. Its actual yield was \$54,100,000; this coming within less than 4 per cent. of the estimate of the Secretary of the Treasury. He estimated that the tariff would yield this year something like \$60,000,000, and we all know that the receipts for the first quarter are something more than the receipts for the first quarter of the last fiscal year, and the receipts for the month of October are something like \$500,000 in advance of those of the corresponding month of the last fiscal year. There was every reason, therefore, to expect that, if there had been no political trouble, the revenue under this tariff of 1857 would have been much larger this year than it was during the last, and that probably it would have reached something like \$58,000,000 or \$60,000,000.

But the Senator from Rhode Island, in order to undervalue the revenue capacity of this tariff of 1857, takes what he calls four years. It has been in operation but little over three years and a half. He takes the first year of financial panic; he takes the two years that were hardly average years, and he takes this year, without the consideration of this severe political crisis and revolution in which we are placed, and estimates it according to the supposition of the Secretary of the Treasury, in order to make a revenue capacity of \$44,000,000 or \$45,000,000. Is that a fair way of estimating the probable effects of the bill? Do we not know that its receipts have been actually increasing up to the time of this political revulsion? No, sir; the measure has not failed to answer the expectations of its friends as far as its revenue capacity is concerned.

Mr. Hunter criticised the policy of a homestead law as announced in the Chicago platform of 1860, which he said had cut off the public lands as a source of revenue even before it had gone into effect. He argued, too, that the post-office should be made self-supporting. With such a saving in expenditure on the one hand and the usual receipts from the public lands on the other there would, under ordinary circumstances, be no trouble in regard to revenue under the tariff of 1857. And supposing it desirable to obtain a larger revenue than that now yielded, he contended that this result might readily be reached by raising the articles bearing a duty of 4 and 8 per cent., respectively, up to 10 per cent., and those bearing a duty of 12 per cent. to 15, carrying the duties on spices up to 30 per cent., and laying a duty of 5 per cent. on articles then on the free list, which latter during the preceding fiscal year had amounted to \$72,000,000, exclusive of specie. He had obtained a statement from the Treasury Department which showed that by such changes in the tariff of 1857—changes which would bear heavily on no one—the revenue might be increased to the amount of \$6,000,000 per annum, which would make it amply large enough for the just wants of the Govern-



ment. Such changes would not embarrass any branch of trade, or impair the operations of any of the just divisions of our industry. He said:

We know from statistics that the operation of the tariff upon the industry of the country has been eminently beneficent. I have compared the imports and exports of iron and of iron manufactures under the last three years of the tariff of 1846 and the three years of the tariff of 1857. The average annual import of iron and of iron manufactures for the last three years under the tariff of 1846 was \$22,781,000, and for the three years under the tariff of 1857 was \$16,060,800; thus showing that the imports had diminished actually \$6,000,000, or nearly one-third. On the other hand, the average annual export of iron and iron manufactures for the last three years of the tariff of 1846 was equal in value to \$12,799,000, or an average of \$4,266,000. The average annual exports, under the tariff of 1857, for three years, were \$15,936,000, or an average of \$5,312,000; thus showing an increase of one-fourth in that regard. What does this prove? It proves that a duty of 24 per cent. is, in fact, more protective now than a duty of 30 per cent. was at the time the tariff of 1846 was passed, because the difference between the relative cost of producing iron here and in England at this time and then is so much less now than it was then. To show the effect of the present tariff upon the general interests of the country, we find that the yearly average exportations of iron and manufactures of iron are increasing from \$4,000,000 up to \$5,000,000 a year, and that in the short space of three years. In regard to general manufactures, I find the average exportations of domestic manufactures for the last three years of the tariff of 1846, in 1855, 1856, 1857, were \$10,702,000. For the last three years of 1858, 1859, 1860, the average was \$13,999,000—say \$14,000,000; thus showing a rapid increase of the exportations of domestic manufactures under the tariff of 1857. The difference between the tariff of 1857 and that now proposed is this: The tariff of 1857 made the raw material, to a great extent, free; it diminished the expense of manufacturing, and at the same time reduced the duty on the textile fabric, thus enabling the manufacturer to make a profit and yet sell his product at a lower rate. That gave him a larger circle of consumers and customers. That placed him at issue and at war with nobody. This tariff now proposed, while it increases the duty upon the raw material of some species of raw wool and upon iron, endeavors to compensate it by laying duties almost prohibitory upon the manufactured articles, so that in order to enable the manufacturer to make a profit the consumer must be forced to pay a larger price; and thus the manufacturer will find himself at war with the consumer and with every other interest as long as this tariff remains on the statute-book.

I have shown you how this tariff acted upon manufactures of iron. How is it upon raw cotton? For the years 1855, 1856, and 1857, the average exports of cotton—those were the last three years of the tariff of 1846—were \$116,034,000, and the average price 10.26 cents. For the years 1858, 1859, and 1860, the average yearly exportation was \$161,542,000, at an average price of 11.76 cents; thus showing a large increase of the quantity exported and of the price which it brought. Does this say nothing for the tariff of 1857?

How is it as to tobacco? I find that in the last three years of the tariff of 1846, the average exportation of tobacco was \$15,865,000. In the years 1858, 1859, and 1860, the average exportation of tobacco was \$17,996,000; thus showing a large increase in these items.

Mr. Hunter then proceeded to examine some of the leading provisions of the bill before the Senate, pointing out the extent to which it would increase the duties on cotton and woolen goods, iron and other articles. The concluding portion of the speech was devoted to a defense of the warehousing system, in the course of which he said:

It is not wonderful, then, when we consider the operations of this system, that it should have contributed to the growth of the great city of New York; that under such circumstances their merchants and their chamber of commerce should protest against a law which proposes to strike down this great system. Suppose all the nations of the world would agree to store their surplus commodities here in New York, whom would it injure? Would not our ships get their share of freights, our merchants their profits of the trade; would not our consumers get cheaper goods; would not the great merchants who deal abroad find a readier means to fill their ships and to start their cargoes? Suppose we could, by a wish, make this country the great storehouse for the surplus commodities of the whole world, the cities in which they are stored, New York, on the Atlantic coast, and San Francisco, on the Pacific, are destined to become the greatest cities of the world. But the policy and the measures so necessary to enable them to realize this greatness it is proposed to destroy at one blow. I do not know on what principle it is, unless that another man's gain is your loss. I do not know whom it injures. I know that the merchants, the real-estate holders, and the ship-owners in our cities are greatly benefited by it.



But, we are told that by the warehouse system the Government of the United States gives a credit. How gives a credit? If foreigners choose to stow their goods in New York instead of London, is the Government of the United States giving them any more credit than if we forced our importers to send to London for them instead of getting them at the storehouse in New York? No, sir. We may thus throw difficulties and obstacles in the way of their getting imported goods, but we are no more giving them credit if the goods remain in warehouse in New York than if they remain in warehouse at London or Liverpool.

The statement of the whole case is that, in times when prices are low, the merchants and manufacturers store away their surplus commodities, if they are able to do so, and if you force them to store them abroad instead of storing them here, when we want to use them, instead of our cities having the advantage of freighting the ships, instead of our merchants having the profits of the exchanges thus made, and of a world-wide commerce, these great advantages will be enjoyed by foreign cities and persons abroad.

On the conclusion of Mr. Hunter's remarks Mr. Simmons replied, and in relation to the warehouse system said:

On the 1st of July, 1857, when the new duties under the present tariff took effect, there was no schedule more than 30 per cent., and the next below that was 24 per cent. There was then in the warehouses of the country merchandise amounting to \$56,392,840; and on that amount of goods there were due \$16,956,852 of duties. That was the return. I have taken pains to see how many of these goods could be at a lower rate of duty than the brandies and wines, which were fixed at 30 per cent. Taking the amount of duties due on these goods, and calculating 30 per cent. as the rate of duty on them all, and the goods would fall about \$100,000 short of the amount shown by the Treasury books. There were not goods enough in warehouse, at 30 per cent., to pay the warehouse charges against them, according to the reports. This shows that there could not be a dollar's worth of anything in warehouse but brandies and wines.

Why should we give a credit on these \$16,000,000 for three years while the liquor of the importer is ageing? The rise in any liquor in three years, while it is put away to age, would pay 10 per cent. These \$56,000,000 of goods would have given us \$56,000,000 of duties under the previous tariff, because liquors were 100 per cent. before 1857. We did without \$56,000,000 for three years. Yet, the Senator says, it is no credit. If we find half the capital and the merchants the other half, and allow them to put their liquors in warehouse to ripen for sale, the Senator thinks it costs us nothing, although the interest on the duties due would amount to \$1,000,000 a year at 6 per cent. He wants us to hire the money at 12 per cent. per annum, and even 36 per cent., give this credit, and let these folks shave our notes and pay us with our own money that is due us on goods; and he says there is no credit in that. If he wanted to get rid of it he would have \$56,000,000 costing us \$3,000,000 a year, and it would at 100 per cent. duty; but when he wants to hire money to lend to others without interest and pay 3 per cent. a month on it, there is no credit in that.

After receiving numerous amendments, the bill, on the 20th of February, passed the Senate by the following vote:

YEAS.—Messrs. Anthony, Baker, Bigler, Bingham, Cameron, Chandler, Clark, Doolittle, Durkee, Fessenden, Foot, Foster, Grimes, Hale, Harlan, King, Morrill, Seward, Simmons, Sumner, Ten Eyck, Trumbull, Wade, Wilkinson, and Wilson—25.

NAYS.—Messrs. Bragg, Clingman, Douglas, Green, Hunter, Johnson of Arkansas, Johnson of Tennessee, Lane, Latham, Nicholson, Pearce, Powell, Rice, and Sebastian—14.

On the 23d the House, in Committee of the Whole, proceeded to the consideration of the Senate amendments. These were all concurred in except the tenth. This was amended by striking out the second clause, which was as follows:

On coffee 1½ cents per pound; on tea, when imported from any place or port beyond the Cape of Good Hope, 4 cents per pound; when imported from any point or place this side of the Cape of Good Hope, other than in the country where produced, 4 cents per pound, and an addition thereto of 10 per cent. *ad valorem*: *Provided*, That whenever the Treasury notes or bonds of the United States, which have been or shall be issued under the authority of any laws or parts of laws passed between the 4th day of March, 1857, and the 4th day of March, 1861, shall be redeemed and paid, the President of the United States is hereby authorized to make proclamation that the aforesaid articles of tea and coffee may be imported into the United States exempt and free from the specific duties herein imposed: *Provided*, That the duties on tea and coffee hereby imposed shall cease from and after the 30th of June, 1863.

On reaching the last amendment a motion was made to lay it on the



table. As the effect of laying the amendment on the table would have been to carry the bill with it, the vote upon this motion may be considered the test vote upon the passage of the bill. The yeas and nays were taken, resulting as follows:

YEAS.—Messrs. Thomas L. Anderson, Avery, Barr, Barrett, Bocoock, Boteler, Brabson, Branch, Burch, Burnett, Horace F. Clark, John B. Clark, John Cochrane, Burton Craige, John G. Davis, Edmundson, Garnett, John T. Harris, Hatton, Holman, Kunkel, Larrabee, Logan, Maclay, Elbert S. Martin, McClelland, Millson, Niblack, Phelps, Pryor, Quarles, James C. Robinson, Ruffin, Siekles, William N. H. Smith, Spinner, James A. Stewart, Thomas, Vance, Whitely, Winslow, Woodson, and Wright—43.

NAYS.—Messrs. Charles F. Adams, Green Adams, Adrian, Aldrich, Alley, William C. Anderson, Ashley, Babbitt, Blair, Blake, Brayton, Bristow, Buffinton, Burlingame, Burnham, Butterfield, Campbell, Carey, Carter, Case, Colfax, Conkling, Conway, Corwin, Dawes, Delano, Duell, Dunn, Edgerton, Edwards, Eliot, Ely, Fenton, Ferry, Florence, Frank, French, Gilmer, Gooch, Graham, Grow, Gurley, Hale, Hall, Helmick, Hickman, William A. Howard, Hutchins, Irvine, Junkin, Francis W. Kellogg, William Kellogg, Kenyon, Killinger, DeWitt C. Leach, Longnecker, Loomis, Lovejoy, Marston, McKean, McKenty, McKnight, McPherson, Millward, Laban T. Moore, Moorhead, Morrill, Edward Joy Morris, Morse, Nelson, Nixon, Olin, Palmer, Perry, Porter, Potter, Pottle, Edwin R. Reynolds, Riggs, Christopher Robinson, Royce, Scranton, Sedgwick, Sherman, Spaulding, Stanton, Stevens, William Stewart, Stokes, Stratton, Theaker, Tompkins, Train, Verree, Wade, Walton, Elihu B. Washburne, Wells, Wilson, Windom, Wood, and Woodruff—102.

A committee of conference on the disagreeing votes of the two Houses was appointed which, on the 27th, presented a report recommending that the Senate concur in the amendment of the House to the 10th amendment of the Senate. The report was concurred in.

The following are some of the more important changes in the rates of duty provided by this act: Window-glass, changed from a uniform rate of 15 per cent. *ad valorem*, to from 1 to 5 cents per square foot, according to dimensions and quality; pig-iron, from 24 per cent. *ad valorem*, to \$6 per ton; iron in bars, blooms, bolts, &c., from 24 per cent. to \$15 per ton; silk in the gum, not more advanced than singles, tram and thrown organzine, from 12 to 15 per cent.; spirits distilled from grain, from 30 per cent. *ad valorem* to 40 cents per gallon; wines of all kinds, from 30 to 40 per cent. *ad valorem*; wood, unmanufactured, not otherwise provided for, from 24 to 20 per cent. *ad valorem*; manufactures of wood, from 24 to 30 per cent. *ad valorem*; blankets, not exceeding in value 40 cents per pound, from 15 per cent. *ad valorem* to 6 cents per pound, with an addition of from 10 to 25 per cent. *ad valorem*; hats, from 15 to 20 per cent. *ad valorem*; manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for, from 24 per cent. to 12 cents per pound, and 25 per cent. *ad valorem*; unenumerated articles, from 15 per cent. *ad valorem* to 10 per cent. for crude, and 20 per cent. for worked or manufactured. [The rates of duty will be found in detail in Appendix A.]

Section 30 provides for a drawback on foreign hemp, manufactured into cordage in the United States and exported therefrom, equal to the duty paid thereon on importation, minus 10 per cent. of said duty, to be retained for the use of the United States by the collectors paying such drawbacks respectively.

It was provided that the act should go into effect on the 1st day of April, 1861.

#### THE CIVIL WAR OF 1861.

The tariff act of March 2, known as the Morrill tariff, remaining in operation but for a brief period, is chiefly interesting as an indication of the direction in which events were tending in regard to protection independently of the war. The introduction of the bill and its passage by the House of Representatives occurred during the session preceding



the presidential contest of 1860, and although the threatening aspect of affairs during the winter of 1860-'61 suggested the probability of civil strife and the necessity of increased revenue, there were few, if any, who had formed an adequate conception of the magnitude of the impending struggle. The act above mentioned cannot, therefore, be classed among the revenue measures of the war, although enacted amid the political excitement by which the war was immediately preceded.

But events now followed each other in rapid succession. Mr. Lincoln having been elected to the Presidency, the threatened withdrawal of the Southern States became an accomplished fact. The formal ordinances of secession\* were soon followed by that result which Webster had long before predicted. It was demonstrated that secession did, indeed, mean war. Southern members, following the action of their respective States, had withdrawn from their places in Congress. The peace conference, held at the request of the Virginia legislature, met at Washington on the 4th of February and adjourned on the 27th, without effecting any approach toward conciliation. A proposition for a constitutional amendment was submitted, but the differences between the North and South were too radical to be settled by such a compromise as that therein suggested. The first overt act of war occurred on the 12th day of April, when Fort Sumter, in the harbor of Charleston, South Carolina, was fired upon. The military spirit which had been rampant in the South for several months at once found its counterpart in the North. The signal for war had been given, and the President's appeal for seventy-five thousand men "to aid the effort to maintain the honor, the integrity, and the existence of our National Union and the perpetuity of popular government" was answered by the fife and drum of marching regiments gathering from a hundred different points and hastening to the defense of the capital.

An army having been improvised, it was found that the "sinews of war," owing to a depleted Treasury, were wanting. To supply this want one of the early acts of Congress, which met in extraordinary session on the 4th of July, 1861, was the introduction, on the 16th, by Mr. Stevens, chairman of the Committee of Ways and Means in the House of Representatives, of a bill entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes." On the following day it was taken up, a resolution having previously been adopted to close debate upon it in one hour after going into Committee of the Whole.

Mr. Vallandigham moved to substitute for it a bill which he had introduced on the 8th instant, to repeal the tariff act of March 2, 1861, and to revive the act of March 3, 1857.

Various amendments having been proposed and voted upon by the committee,

Mr. Stevens said the Committee of Ways and Means, after full and mature deliberation, had determined that it was not prudent to enter into a general revision of the tariff at this short session. They were aware of the difficulty of revising the duties on a great many articles, and they felt fully satisfied that any attempt to do it would defeat the whole bill, at least so far as this extraordinary session was concerned. The committee confined themselves mainly to those articles which were

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\* The ordinances of secession of the several seceding States were passed at the following dates: South Carolina, December 17, 1860; Mississippi, January 9, 1861; Florida, January 10; Alabama, January 11; Georgia, January 19; Louisiana, January 25; Texas, February 1, (ratified by vote of the people, February 23;) Virginia, April 17; Arkansas, May 6; Tennessee, May 7, (ratified June 8;) North Carolina, May 21.

not before taxed, as it was requisite to raise a certain revenue as speedily as possible.

Mr. Vallandigham's substitute was rejected.

The bill was reported to the House with sundry amendments which had been adopted in Committee of the Whole.

Mr. Stevens moved that the original bill, as reported from the Committee of Ways and Means, be adopted as a substitute in place of the bill as amended by the Committee of the Whole; which motion prevailed, the yeas and nays being as follows:

YEAS.—Messrs. Alley, Appleton, Arnold, Ashley, Babbitt, Baker, Baxter, Beaman, Bingham, Francis P. Blair, Samuel S. Blair, Blake, Campbell, Chamberlain, Clark, Cobb, Frederick A. Conkling, Roscoe Conkling, Corning, Covode, Cutler, Davis, Dawes, Delano, Diven, Duell, Edgerton, Eliot, Ely, Fenton, Fessenden, Franchot, Frank, Gooch, Granger, Gurley, Haight, Hale, Horton, Hutchins, Julian, Kelley, Francis W. Kellogg, Killinger, Lansing, Loomis, McKean, McKnight, McPherson, Moorhead, Anson P. Morrill, Justin S. Morrill, Nixon, Odell, Olin, Pike, Pomeroy, Potter, Alexander H. Rice, John H. Rice, Riddle, Sedgwick, Sheffield, Sherman, Spaulding, Stevens, Stratton, Train, Trowbridge, Upton, Vandever, Van Horn, Van Valkenburg, Verree, Vibbard, Wall, Wallace, Charles W. Wattou, E. P. Walton, Washburne, Albert S. White, and Worcester—82.

NAYS.—Messrs. Aldrich, Allen, Ancona, Joseph Bailly, George H. Browne, Buffinton, Burnett, Calvert, Colfax, Cooper, Cox, Cravens, Dunlap, English, Fisher, Fouke, Grider, Harrison, Holman, Johnson, William Kellogg, Law, Lazear, Leary, Lehman, Mallory, Menzies, Morris, Noble, Norton, Nugen, George H. Pendleton, Porter, Robinson, Edward H. Rollins, James S. Rollins, Shellabarger, William G. Steele, Vallandigham, Van Wyck, Wadsworth, Webster, Whaley, Chilton A. White, Wickliffe, Windom, Wood, and Woodruff—48.

In the Senate, the above bill having been referred to the Finance Committee, was reported back with an amendment, said amendment being a substitute for the entire bill. This was adopted; and the House non-concurred. A committee of conference agreed upon a modification making the final form of the bill substantially that of the bill as passed by the House of Representatives. The report of the committee of conference was concurred in by the following vote:

YEAS.—Messrs. Anthony, Bingham, Browning, Carlile, Chandler, Clark, Collamer, Cowan, Dixon, Doolittle, Fessenden, Foot, Foster, Grimes, Hale, Harlan, Harris, Howe, Johnson of Tennessee, King, Lane of Indiana, McDougall, Morrill, Rice, Sherman, Simmons, Sumner, Ten Eyck, Thompson, Trumbull, Wade, Wilkinson, Wilmot, and Wilson—34.

NAYS.—Messrs. Breckinridge, Bright, Johnson of Missouri, Kennedy, Latham, Polk, Powell and Saulsbury—8.

The above bill, known as

#### THE TARIFF ACT OF AUGUST 5, 1861,

which took effect from its passage, imposed the following rates of duty:

On brown sugar,  $2\frac{1}{2}$  cents per pound; refined sugar, 4 cents; sugar-candy, 6 cents; and on molasses, 5 cents per gallon. On all teas, 15 cents; coffee, 4 cents; chocolate, 6 cents; pepper and pimento, 6 cents; almonds, 4 cents; shelled almonds, 6 cents per pound; on brimstone, crude, \$3 per ton; in rolls, \$6; prepared cocoa, 8 cents per pound; cassia, 10 cents; cassia-buds, 15 cents; cinnamon, 20 cents; cloves, 8 cents; currants, 5 cents; argols, 3 cents; cream tartar, 6 cents; tartaric acid, tartar emetic, and rochelle salts, 10 cents; dates, 2 cents; figs, 5 cents; ginger-root, 3 cents; ginger, ground, 5 cents; licorice-paste and juice, 5 cents; licorice-root, 1 cent; mace and nutmegs, 25 cents; nuts of all kinds not otherwise provided for, 2 cents; plums, 5 cents; prunes, 5 cents; raisins, 5 cents. On unmanufactured Russia hemp, \$40 per ton; Manila and other hems of India, \$25 per ton; lead in pigs or bars, \$1 50 per 100 pounds; in sheets, \$2 25 per 100 pounds; white lead, dry or ground in oil, and red lead, \$2 25 per 100 pounds; salt in sacks, 18 cents, and in bulk, 12 cents per 100 pounds; soda ash,  $\frac{1}{2}$  cent per pound; bicarbonate of soda, 1 cent; sal-soda,  $\frac{1}{2}$  cent; caustic soda, 1 cent; chlorido of lime, 30 cents per 100 pounds; saltpeter, crude, 1 cent per pound; refined or partially refined, 2 cents; spirits of turpentine, 10 cents per gallon; oil of cloves, 70 cents per pound; brandy, \$1 25 per gallon; spirits distilled from grain or other materials, 50 cents per gallon; gum copal and other gums or resinous substances, 10 cents per pound.



The following *ad valorem* rates were also imposed, viz: Arrow-root, 20 per cent.; ginger, preserved or pickled, 30 per cent.; limes, lemons, oranges, bananas, and plantains, 20 per cent.; Peruvian bark, 15 per cent.; quinine, 30 per cent.; rags, 10 per cent.; gunpowder, 30 per cent.; feathers and downs, 30 per cent.; hides, 10 per cent.; sole-leather, 30 per cent.; India rubber, unmanufactured, 10 per cent.; India rubber boots and shoes, 30 per cent.; ivory, unmanufactured, and vegetable ivory, 10 per cent.; on wines of all kinds, 50 per cent.; silk, raw, 25 per cent.; silks valued at not over \$1 per square yard, 40 per cent.; silk velvets valued at \$3 and under, 30 per cent.; over \$3, 40 per cent.; on floss silks, 30 per cent.; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button-cloths, trimmings, silk twist, sewing-silk, and all other manufactures of silk not otherwise provided for, 40 per cent. All articles, goods, wares, and merchandise imported from beyond the Cape of Good Hope in foreign vessels not entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, shall be subject to pay, in addition to the duties imposed by this act, 10 per cent. *ad valorem*.

### THE TARIFF ACT OF DECEMBER 24, 1861,

being an act to increase the duties on tea, coffee, and sugar; provided that in lieu of the duties theretofore imposed, the following rates should be levied, collected, and paid:

First. On all teas, 20 cents per pound.

Second. On coffee of all kinds, 5 cents per pound.

Third. On raw sugar, commonly called muscovado, or brown sugar, and on sugars not advanced above number 12, Dutch standard, by claying, boiling, clarifying, or other process; and on sirup of sugar, or sugar-cane, and concentrated molasses, or concentrated Melada,  $2\frac{1}{2}$  cents per pound; and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, 3 cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, 5 cents per pound; on sugars after being refined, when they are tinctured, colored, or in any way adulterated, and on sugar candy, 8 cents per pound; on molasses, 6 cents per gallon: *Provided*, That all sirups of sugar or of sugar-cane, concentrated molasses, or Melada, entered under the name of molasses, or any other name than sirup of sugar or of sugar-cane, should be liable to forfeiture to the United States.

The act took effect from and after the date of its passage.

Mr. Morrill, of Vermont, chairman of the Committee of Ways and Means, made a few remarks explanatory of the provisions of the bill, and said:

This bill is framed simply in accordance with the recommendation of the Secretary of the Treasury to increase the duties on sugar  $\frac{1}{2}$  cent a pound, on tea 5 cents a pound, on coffee 1 cent a pound, and on molasses 1 cent a gallon. It is supposed that it will increase the revenue something like seven millions of dollars, or a little more than that, provided the same quantity shall be imported that was imported in 1860. That is to say—

On 30,000,000 pounds of tea, at 5 cents.....	\$1, 500, 000
On 200,000,000 pounds of coffee, at 1 cent.....	2, 000, 000
On 700,000,000 pounds of sugar, at $\frac{1}{2}$ cent.....	3, 500, 000
Total .....	7, 000, 000

and in addition what may be got from molasses. I am somewhat of the same opinion that I was at the last session of Congress, that we shall not much increase the revenue by increasing the duties upon these articles, yet I am still convinced that it will have quite as beneficial an effect if it produces an economy that shall diminish the consumption and prevent money from going out of the country. It is apparent that we need to husband all our resources. It is absolutely necessary, if we would make this bill effective, that it should be passed at once, in order to secure the crop of sugar which will be very soon coming into the country, and also the importation of teas which may soon be expected to arrive. The prices of these articles have already been advanced in anticipation of the passage of this act, so that the consumer is now paying just as much as he will pay if this bill is made the law of the land. The bill has received the unanimous approval of the Committee of Ways and Means, and perhaps I may also say, of the Finance Committee of the Senate.

Mr. McKnight said he approved in the main of the bill reported by the chairman of the committee, but he desired to suggest to the gentle-



man whether a difference should not be made in the duties on green and black teas. The former were more generally consumed by the wealthy, and were much higher in cost, and ought to be taxed more heavily.

Mr. Morrill said he had been heretofore of the same opinion as the gentleman from Pennsylvania, but had yielded his own opinion to the arguments of other gentlemen who were, perhaps, more conversant with the subject.

Mr. Vallandigham expressed himself as utterly opposed to the passage of the bill, and continued:

Gentlemen of the Eastern States are continually applying the same Sangradian panacea, holding fast to the absurd notion that an increase of duty will always and inevitably be followed by a corresponding increase of revenue. They do not remember that the natural effect of the increase, even in ordinary times, is to diminish importations. In the port of New York alone the falling off within the last few years amounts to about \$100,000,000. How, I ask, are you to have revenue from imports when nothing is imported? *Ex nihilo nihil fit*. Not so, however, think the wise men of the East. The more you fetter commerce the more they believe it will flourish. The higher you make the duties the more will revenue flow into your Treasury. True, when times are prosperous and money plenty, and trade and commerce are brisk, goods will be imported though the price be raised. But in times of depression, when wages are low, money scarce, and employment difficult to be had—in just such times, in short, as are now upon us—merchants will not import, because consumers will not purchase if the price be high. It seems to me that some other surer and wiser mode ought to be devised for increasing the waning revenues of the Government. Your expenditures are \$500,000,000; your income but \$50,000,000.

If the Constitution did not forbid a tax upon exports, something might, in that way, be added, because there has been a very large increase of exportations within the last six months. I am aware that it is in vain to offer opposition to this measure. Let it pass. But I am determined that the responsibility for this and kindred measures shall be fixed just where it belongs.

MR. MORRILL. I was in hopes the gentleman from Ohio had some proposition to offer which would be more acceptable than the one pending before the House, but the only alternative the gentleman presents is a proposition for an export duty, which the Constitution of the country utterly forbids. And if it did not, whether an export duty would commend itself to the people of the West I must leave him to judge.

The vote was then taken on the passage of the bill, resulting as follows:

YEAS.—Messrs. Arnold, Goldsmith F. Bailey, Baker, Baxter, Beaman, Bingham, Francis P. Blair, Jacob B. Blair, Samuel S. Blair, Blake, Buffinton, Calvert, Campbell, Chamberlain, Clark, Cobb, Colfax, Frederick A. Conkling, Roscoe Conkling, Cutler, Davis, Dawes, Diven, Duell, Eliot, Fenton, Fessenden, Franchot, Frank, Gooch, Haight, Hale, Hooper, Hutchins, Julian, William Kellogg, Loomis, McKean, McKnight, McPherson, Maynard, Mitchell, Moorhead, Anson P. Morrill, Justin S. Morrill, Odell, Olin, Pike, John H. Rice, Riddle, Edward H. Rollins, Sedgwick, Shanks, Shellabarger, Sherman, Spaulding, John B. Steele, Stevens, Benjamin F. Thomas, Francis Thomas, Train, Trimble, Trowbridge, Upton, Van Valkenburg, Wallace, Charles W. Walton, E. P. Walton, Ward, Washburne, Webster, Wheeler, Whaley, Albert S. White, Wilson, Windom, and Worcester—77.

NAYS.—Messrs. Aldrich, George H. Browne, Cox, Cravens, Crittenden, Dunlap, Dunn, Fouke, Grider, Harding, Harrison, Holman, Knapp, Law, Logan, Mallory, May, Menzies, Noble, Norton, Nugen, Porter, Robinson, Sheil, Sloan, Smith, Vallandigham, Chilton A. White, and Wright—29.

The bill passed the Senate without a division.

A joint resolution was subsequently passed explanatory of the above act, declaring that its provisions were not intended to apply to goods in warehouse at the time of the passage of the act.

#### CREATION OF THE INTERNAL REVENUE BUREAU.

It having become apparent to Congress that the war would be a protracted one, and that the revenues of the country, although largely increased by the operations of the three tariff acts of 1861, would be insufficient to meet the daily-increasing expenses of the Government, it



was proposed to levy direct taxes in addition to the sum of twenty millions of dollars apportioned among the States by the act of August, 1861.

Accordingly, on the 3d of March, 1862, Mr. Stevens reported, from the Committee of Ways and Means of the House of Representatives a "Bill to provide internal revenue to support the Government and pay the interest on the public debt;" which was read a first and second time, and referred to the Committee of the Whole on the State of the Union.

Mr. Stevens assigned as a reason for the delay which had occurred in reporting the bill, that the committee had not been in possession of the facts necessary to enable them to judge how much revenue would be required.

By this bill the Internal Revenue Bureau was created and the office of Commissioner of Internal Revenue established. Convenient collection districts were authorized to be designated by the President of the United States, and an assessor and collector for each to be appointed, prescribing the duties of each, requiring from the former an oath for the faithful discharge of duty, and from the latter a bond with not less than five sureties; collectors to be charged with the whole amount of taxes, and to make monthly returns to the Commissioner.

Taxes to be levied and collected on spirits, ale, beer, and porter; on licenses for carrying on certain trades or business; on manufactures, articles, and products, specific and *ad valorem* duty; on auction sales; on carriages, yachts, billiard-tables, and plate; on slaughtered cattle, hogs, and sheep; on railroads, steamboats, and ferry-boats; on railroad bonds, banks, and trust companies; on savings institutions and insurance companies; on salaries and pay of officers and persons in the service of the United States, and passports; on advertisements; on incomes, stamp duties, legacies, and distributive shares of personal property.

On March 12 the House went into Committee of the Whole, and proceeded to the consideration of the above tax-bill.

Mr. Morrill explained its most important details, urging imperative reasons for its passage, and submitting the following estimate of the amount of revenue it might be expected to produce:

*Estimated amount of internal revenue.*

Ale, beer, and other malt liquors, (4,000,000 barrels).....	\$1, 000, 000
Spirits, (100,000,000 gallons).....	15, 000, 000
Licenses of all kinds .....	3, 000, 000
Linseed-oil, lard-oil, &c.....	600, 000
Candles and soap.....	1, 500, 000
Petroleum and coal-oil .....	2, 500, 000
Leaf-tobacco, (loyal States and Virginia,) 288,000,000 pounds.....	5, 000, 000
Manufactured tobacco, snuff, and cigars, (60,000,000 pounds).....	3, 000, 000
Boots and shoes.....	2, 500, 000
Hats, caps, bonnets, clocks, pins, skirts, umbrellas, &c.....	2, 000, 000
Paper .....	1, 000, 000
Leather.....	1, 000, 000
Paints, painters' colors, ink, &c.....	1, 000, 000
Coffee, ginger, spices, &c.....	500, 000
Starch .....	500, 000
Salt .....	225, 000
Refined sugar, and sugar made from molasses, confectionery, &c.....	500, 000
Gas.....	1, 000, 000
Rectified spirits, wines, vinegar, &c.....	1, 000, 000
Slaughtered cattle, sheep and hogs.....	500, 000
Auction sales .....	1, 000, 000
Telegraph companies.....	100, 000

Railroads, ferries, steamboats, omnibuses.....	\$6,000,000
Watches, plate, carriages, piano-fortes, and billiard-tables.....	2,000,000
Railroad bonds.....	1,000,000
Banks and savings institutions.....	800,000
Advertisements, estimated at \$40,000,000 gross.....	2,000,000
Income duty.....	5,000,000
Stamp duty, express companies, excluding patent medicines.....	6,000,000
Patent medicines, stamps.....	2,500,000
Legacies and distributive shares of personal estates of deceased persons..	1,000,000
Salaries, say \$40,000,000.....	1,200,000
Manufactures not included.....	30,000,000
Total.....	101,925,000
Direct tax \$20,000,000, say.....	\$12,000,000
Duty from imports.....	50,000,000
	62,000,000
Total.....	163,925,000

Mr. Morrill continued:

There have been issued in bonds and Treasury notes authorized at the extra session of Congress, \$250,000,000. At the present session we have, under all forms, authorized the issue of United States securities to the amount of \$610,000,000. This, with our previous public debt, would make about \$950,000,000. The appropriations for 1862 have been \$514,984,067 31; and the bills already passed and reported show that if the war continues through 1863 our indebtedness will not be less, after deducting what receipts of the Treasury there may be, than nine or ten hundred millions of dollars. To pay the interest on this sum will require from sixty to seventy millions. Our ordinary expenses would not, under any circumstances, be less than \$60,000,000 per annum; and our military establishment, after the close of the rebellion, will be likely to require \$25,000,000 beyond that sum for some years. Some gentlemen, and even some States, have manifested a solicitude that any taxes incident to the present rebellion should be levied in such a way as to allow the several States to assume, assess, and collect them; or, if not to include the assessment, at least to assume and collect after an assessment by the United States. If this were practicable, it might be very desirable. In the direct tax of August last this feature was introduced, and there has appeared as yet no serious national difficulties in the practice. In fact all, or nearly all, of the States have assumed and will pay the tax. If State officers could be employed, and the increase of Federal patronage avoided by not creating a new corps of office-holders, a great point would be gained.

According to the Constitution direct taxes must be apportioned, and all other taxes must be uniform. It would appear almost superfluous to say that nothing but a direct tax can be assumed by a State, and yet the contrary opinion has been so prevalent that it seems proper to notice it. The committee from which the bill was reported gave it their united approval.

Mr. Wadsworth, of Kentucky, earnestly opposed the bill. He would not trust the administration with unlimited supplies for an indefinite period, to be used as it had now become too evident they would be used, for the extermination of slavery in the States of this Union.

He was replied to by Mr. Bingham, of Ohio, who, in the course of extended remarks, said:

I am tired of the supercilious air with which gentlemen assail, as violators of the Constitution and enemies of the Union, the friends of every measure which is exclusively for the common defense, or which proposes to condemn the property and liberate the slaves of armed rebels. Slavery, it is said, is the civilizer; you shall neither denounce it as an "atrocity" nor overthrow it to save the Union. I repeat the word which so moved the gentleman from his propriety, that chattel slavery is an "infernal atrocity."

Your Constitution is no respecter of persons; it forges no fetters for the guiltless; it sanctions no unjust tyranny over the mind or body of man. And yet, by that Constitution a citizen, in the pride of his manhood, may be summoned to the battle-field, that his country may not die, that its free Constitution may live; the house and home which he leaves behind him, a refuge and a shelter for his wife and children, may be required to be given up in the hour of the nation's peril; and yet he is to be mocked with the ribald jest that the atrocious institution of slavery is more sacred than his life, and the home of his wife and children. Such argument, come from whence it may, is simply



vulgarity—blasphemy against the divine beauty of life. The slave-pen and the barracoon more sacred than the free home and the hearthstone! From the slave-pen and barracoon of the slaver has come that fell influence, the infernal sorcery which has driven one-half of this republic mad, and converted the people thereof into armed traitors against a Government that has done them no wrong, but has hitherto crowned their lives with blessings and benefits, the only return for which is a treason with no parallel save that first treason, the revolt of the fallen angels against the God who made them. Sir, there is not even a colorable excuse for these traitors and their treason.

The bill was debated in Committee of the Whole, from day to day, chiefly in relation to its details; conflicting opinions having been expressed as to the best mode of collecting the tax. On the 8th of April it passed the House by a vote of 125 to 14. On the 21st day of May it was taken up in the Senate as in Committee of the Whole, the Finance Committee having examined its provisions and reported sundry amendments. When the schedule of licenses had been reached—

Mr. Sherman said he thought the House of Representatives had included a great many classes in this schedule that ought to be stricken out:

The bill, if it had been reduced to a few simple propositions, would be an excellent tax bill; but he believed this feature of taxing licenses had been extended further than it ought to be. You tax, said he, almost every kind of employment, from a juggler up to a lawyer, if there is any gradation between them; some people think there is not. I think it is an invidious kind of tax, and I am opposed to the great body of it. I think it unjust and unreasonable. Useful employments should be encouraged and not taxed.

Mr. Fessenden, replying, said:

Are we not taxing all sorts of useful classes in the community? Are not manufacturers a useful class? Are not doctors? Are not lawyers? Yet all must be taxed.

The Senate having passed the bill, with sundry amendments, a committee of conference of both Houses was appointed on the disagreeing votes. Their report was adopted; and the bill passed.

The following are the principal taxes imposed by this act:

#### LICENSES.

Apothecaries, \$10; architects and civil engineers, \$10; auctioneers, \$20; bankers, \$100; brewers, \$50; brewers manufacturing less than 500 barrels per annum, \$25; billiard-rooms, for each table, \$5; bowling-alleys, for each alley, \$5; brokers in money, stocks, &c., \$50; commercial brokers, \$50; brokers of land-warrants, \$25; cattle brokers, \$10; builders and contractors, \$25; butchers who sell meat at retail, \$10; butchers who retail meat exclusively from a cart or wagon, \$5; circuses, \$50; claim agents, \$10; coal-oil distillers, \$50; confectioners, \$10; dentists, \$10; distillers of spirituous liquors, \$50; eating-houses, \$10; exhibitions, \$10; horse dealers, \$10; hotels, first class, \$200; second class, \$100; third class, \$75; fourth class, \$50; fifth class, \$25; steamers, and vessels for conveying passengers, \$25; insurance agents, \$10; jugglers, \$20; lawyers, \$10; livery-stable keepers, \$10; lottery-ticket dealers, \$1,000; manufacturers, \$10; patent agents, \$10; pawnbrokers, \$50; peddlers, first class, \$20; second class, \$15; peddlers of dry goods by original package, \$50; peddlers of jewelry, \$25; photographers, from \$10 to \$25; physicians, \$10; retail dealers, \$10; retailers of liquor, \$20; soap-makers, \$10; surgeons, \$10; tallow-chandlers, \$10; theaters, \$100; tobacconists, \$10.

#### AD VALOREM RATES.

At 1 per cent.: Clothing, or articles of dress, custom-made to order; incomes from interest on securities of the United States.

At 1½ per cent.: Ferry-boats, on gross receipts; street railroads, on gross receipts; sugar refiners, and on gross amount of sales.

At 2 per cent.: Express-business, on gross receipts; ships, and all other vessels and water craft.

At 3 per cent.: Advertisements, binder's board, manufactures of bone, manufactures of brass, and of bristles; bridges, on gross receipts; also candles, clocks, cloth, manufactures of cotton and of copper; diamonds, and all other jewelry; manufactures of flax, furs, glass, gold, gutta-percha, hemp, conducting-hose, horn, India-rubber, iron, ivory, jute, lead, leather; incomes exceeding \$600 and not exceeding \$10,000; marine-

engines, paper, parasols, umbrellas, pasteboard, manufactures of paper, potters-ware, shades, tents, sails, awnings, &c.; manufactures of silk, silver, steel, tin, willow, wood, wool, worsted, and zinc.

At 4 per cent.: goat-skins, manufactured; hog-skins, tanned; horse-skins, tanned; kid-skins, manufactured; morocco-skins, manufactured; sheep-skins, manufactured.

At 5 per cent.: Calf-skins, American patent; confectionery; incomes exceeding \$10,000; paints and painters' colors; pickles, plus, preserved fruits, preserved meats, preserved fish and shell-fish; railroads, (on gross receipts for carrying passengers;) varnish, &c.

#### SPECIFIC TAXES.

Ale and beer, \$1 per barrel; distilled spirits, 20 cents per gallon; railroad iron, \$1 50 per ton; cut-nails and spikes, \$2; hollow-ware, \$1 50; tobacco, 15 cents per pound; wine made of grapes, 5 cents per gallon; cigars, valued at not over \$5 per thousand, \$1 50; over \$5 and not over \$10, \$2; over \$10 and not over \$20, \$2 50; over \$20, \$3 50; raw cotton,  $\frac{1}{2}$  cent per pound; coal,  $3\frac{1}{2}$  cents per ton; coal-oil, 10 cents per gallon; passports, \$3; gold plate, 50 cents per ounce; silver plate, 3 cents; snuff, 20 cents per pound; salt, 4 cents per hundred pounds; brown sugar, 2 cents per pound; chocolate, 1 cent; pepper, ground, 1 cent; pimento, 1 cent; soap, from 5 mills to 2 cents per pound; starch, from 1 to 4 mills; saleratus and bicarbonate of soda, 5 mills; lard-oil, 2 cents per gallon; mustard-seed oil, 2 cents; linseed-oil, 2 cents; white lead, 25 cents per hundred pounds; calf-skins, (tanned,) each, 6 cents; harness, 7 mills per pound; patent leather, used for dashers, 4 mills per square foot; castings, \$1 50 per ton; cast-iron used for bridges, buildings, &c., \$1; rivets, nuts, bolts, and horse-shoes, 50 cents; gas from 5 to 15 cents per 1,000 cubic feet; sheep and lambs, 3 cents each; cement, 25 cents per gallon.

#### THE TARIFF ACT OF JULY 14, 1862.

In the House of Representatives, on the 20th of June, 1862, Mr. Stevens, from the Committee of Ways and Means, by unanimous consent, reported a bill "increasing temporarily the duties on imports and for other purposes;" which was read a first and second time, referred to the Committee of the Whole, and made the special order for the following Wednesday, (June 25.) In the session of June 27, the subject of the duty on delaines gave rise to some discussion.

Mr. Ward, of New York, proposed an amendment reducing the rate below that fixed in the bill as reported. In supporting this amendment he said:

There is every disposition on the part of the commercial community to submit to a large increase of duties, but there are many provisions in the bill which are rather prohibitory in their character; and the effect will be to diminish the revenues of the Government. The effect of the tariff bill of March, 1861, was to diminish largely the revenues of the Government in the port of New York. The evil effect of such a measure is not confined to my city, but extends to the western section of the country. In relation to this amendment I would say that the articles referred to now pay a duty of 30 per cent., and it is proposed to add 3 cents a square yard. As the goods imported now are chiefly of those qualities which cost from 2 pence to 5 pence sterling, the additional duty will be equal to from 40 per cent. on the lowest in value to 20 per cent. on the highest, and this, added to the duty now levied, will make the rates from 70 per cent. to 50 per cent. according to the cost of the fabric at and between the prices of 2 pence to 5 pence sterling. The advance on goods costing over 5 pence and under the 40 cents a square yard, will be 20 per cent. down to 10 per cent.; but as there are very few goods of this class imported which would cost as high as 40 cents a square yard, the project would bear mainly on the low cost, and thus our poor and laboring citizens would be compelled to bear the heaviest part of the tax. My opinion, then, is, that the goods affected will not bear an additional duty of over 10 per cent. *ad valorem* for those which cost less than 10 cents a square yard; and for those which cost above that 5 per cent. *ad valorem*. Even with this addition many of the finer grades of worsted and cotton fabrics would be driven out of the market, because the duties would be increased by the premium on specie, now 9 per cent., and the cost of the goods enhanced by the exorbitant rates of exchange, now  $7\frac{1}{2}$  per cent. above the usual advance taken to establish the cost of goods, and which, with the premium on specie, would be equal to about 10 per cent. to add to any duty which may be imposed. This 10 per cent. will operate on all imported goods. Thus, those goods which under this new project would pay 70 per cent., ostensibly, would really have to sustain 80 per cent., besides all other charges, which are about equal to 15 per cent. additional, making, in all, 95 per cent.



These are all *facts*, without a shade of exaggeration, and are deserving of mature consideration. Another objection to this is the imposition of the duty on the square yard. The 10 per cent. which I propose would yield a larger revenue than we should have under the proposed section. I therefore hope the House will agree to my amendment.

Mr. Morrill, of Vermont, in reply, stated that the duty on delaines was less than on any other kind of woolen, worsted, or silk goods. He said:

On delaines there is but 25 per cent. *ad valorem* on gray, and 5 per cent. more on colored, at the present time. We tax the cotton put into these goods  $\frac{1}{2}$  cent a pound, and we also tax the manufacturers 3 per cent. on their products; and yet, last year, the manufacturers of muslin delaines, in the absence of all such internal taxes, were not able to realize a single picayune of profit from that branch of business. They cannot be manufactured at the rates for which goods used as substitutes, nominally cheaper but in fact much dearer, are manufactured in England, France, or Belgium. I have samples of various fabrics which take the place of American goods, with the amount at which they were invoiced and imported here, and I invite gentlemen to examine them and judge for themselves whether the duty which we now propose of 3 cents per square yard—which is only 2 cents on the running yard—is more than sufficient as a purely revenue measure. I admit that on those goods which only cost from 2 pence and 3 pence to 5 pence and 6 pence per yard, this duty will amount to a large percentage. But the sum total is very small, and no more than reasonable. It is utterly impossible, so small is the actual cost or the invoiced cost, to give any protection to those who manufacture competing American goods, except by a square-yard duty. \* \* \* I do not suppose it is possible, even were it desirable, to prevent the importation of a large amount of these goods, but I do desire to keep in existence the manufacturing establishments for this description of goods; therefore, I am in favor of fixing the duty at such a rate as shall prevent the crushing out our infant establishments. I desire to call the attention of the House to the vast amount of woolen and worsted goods which are manufactured abroad and sent to the United States. The total amount of woollens exported to the United States, including flannels, blankets, carpets, and worsted goods, in 1859, from England, was over \$1,000,000. In 1860 it was almost \$1,000,000. And in respect to such goods about one-third the trade of England with the whole world is with this country. We imported in 1859 from England of mixed stuffs, flannels, blankets, and carpets, 55,607,009 yards, and 143,089 pieces of woolen cloths; and in 1860 the amount imported was 52,537,607 yards, and 127,834 pieces. England manufactures not only a very large amount of wool but increases it by 45,000,000 pounds of shoddy, or an amount nearly equal to the entire clip of wool in the United States; but she supplies us with cloth and wool, too—our imports from there being 5,966,667 pounds in 1859, and 9,982,755 pounds in 1861. The tables I have show that for woolen goods we furnish one of the largest markets in the world.

On July 1 the bill was reported to the House and passed without further amendment. On the following day it was read twice by its title in the Senate, and referred to the Committee on Finance, from which it was reported back with amendments, by Mr. Fessenden, on the 7th. On the 8th the bill was taken up and considered by sections, with but little debate, and passed. The House disagreed to the Senate amendments, and the Senate refusing to recede, a committee of conference was appointed, whose report was presented on the 11th, and agreed to by both Houses. On the 14th the bill was signed by the President and became a law.

The following are the duties levied by this act on a few leading commodities:

On sugar, not above No. 12, Dutch standard, in color,  $2\frac{1}{2}$  cents per pound; above No. 12, from 3 to 4 cents per pound.

On cigars valued at \$5 or less per 1,000, 35 cents per pound; valued at over \$5 and not over \$10, 60 cents per pound; valued at over \$10 and not over \$20, 80 cents per pound; valued at over \$20, \$1 per pound; and in addition to these rates 10 per cent. *ad valorem* on all cigars valued above \$10 per 1,000.

On tobacco in leaf, unmanufactured and not stemmed, 25 cents per pound; on stemmed and manufactured tobacco of all descriptions, not otherwise provided for, 35 cents per pound.

The duty on brandy (first proof) is increased by 25 cents per gallon, and on other spirits, 50 cents per gallon; on bar-iron the increase is from \$2 to \$5 per ton, according to quality, &c.; on railroad-iron, \$1 50 per ton; on all manufactures of iron not otherwise provided for, 5 per cent. *ad valorem*

On coal the duty is increased 10 cents per ton of 28 bushels.

On woolen cloths, woolen shawls, and all manufactures of wool (or in part of wool) not otherwise provided for, the duty is increased by 6 cents per pound and 5 per cent. *ad valorem*.

On cotton goods not colored, stained, painted, or printed, the duty is increased by from  $\frac{1}{4}$  of a cent to 1 cent per square yard, according to fineness of material.

The act also increases the tonnage duty on American and foreign vessels by 10 cents per ton of the measurement of the vessel, such duty not to be collected more than once in each year, on any vessel having a license to trade between the different districts of the United States, or to carry on the bank, whale, or other fisheries, while employed therein, or any vessel to or from any place in Mexico, the British Provinces of North America, or any other West India Islands.

#### THE TARIFF ACT OF MARCH 3, 1863,

declares that certain goods in bond might be entered prior to June 1, 1863, at the rates of duty chargeable under the act of 1862. It exempts from additional duty for two years cotton and raw silk, the growth or produce of countries beyond the Cape of Good Hope, when imported from places this side of the said Cape. It suspends the prohibition of the export of guano; makes the duty on unsized printing paper, used for books or newspapers exclusively, 20 per cent. *ad valorem*; and on crude petroleum and coal illuminating oil, 20 per cent.; and allows a drawback on foreign saltpeter manufactured into gunpowder in the United States and exported therefrom, equal to the duty paid on said article.

#### AN ACT APPROVED MARCH 3, 1863,

to amend the internal revenue act of July 1, 1862, made certain verbal alterations in the said last-mentioned act, in order to render certain provisions thereof more plain and perspicuous, and to remove all doubt as to their interpretation. The following excise duties were imposed, viz: On marine engines, three per centum *ad valorem*. On tobacco, cavendish, plug, &c., fifteen cents per pound. On smoking tobacco, prepared with all the stems in, five cents per pound. On snuff, 20 cents per pound. On sails, tents, awnings, &c., three per cent. *ad valorem*. On rolled brass, copper, and yellow sheathing-metal, in rods or sheets, one per centum *ad valorem*. On iron castings, \$1 50 per ton. On ships, brigs, &c., two per centum. On clocks and time-pieces, 3 per cent. On horned cattle, slaughtered, 20 cents per head; sheep, 3 cents; hogs, 6 cents. On ferry-boats,  $1\frac{1}{2}$  per cent. on gross receipts. Express companies, 2 per centum.

The schedule of stamp duties was also revised and modified; and some further provisions were added in relation to the compensation of collectors and their deputies, the duties of assessors, &c.

#### THE JOINT RESOLUTION OF APRIL 29, 1864,

increases the rates of duties and imposts on all goods imported, except printing paper for books and newspapers, 50 per cent. for sixty days; which was extended by a subsequent resolution to the first day of July, 1864.

#### AN ACT TO INCREASE THE INTERNAL REVENUE

was passed on the 7th day of May, 1864. It makes the excise duty on all spirits 60 cents per gallon in lieu of the existing duty, and in *addition* to the duty paid for licenses; the change to take effect from and after the passage of the said act. It prescribes a penalty for non-



payment of taxes, and for having possession, for the purpose of sale, of goods upon which the taxes had not been paid.

It provides that distilled spirits may be exported without the payment of excise duty; that the duty on raw cotton be 2 cents per pound; and provides a penalty for the removal of cotton with intent to evade payment of duty. It exempts the consuls of foreign countries, resident in this, from the payment of an income tax.

AN ACT TO PROVIDE INTERNAL REVENUE TO SUPPORT THE GOVERNMENT,  
TO PAY INTEREST ON THE PUBLIC DEBT, AND FOR OTHER PURPOSES,

was passed on the 30th day of June, 1864. It prescribes the duties of Commissioner and Deputy Commissioner of internal revenue, and revenue agents and inspectors; establishes the office of cashier of internal revenue; provides an assistant assessor for each district; collectors and deputy collectors; establishes rules of proceeding, and prescribes the manner in which the property of absent owners shall be assessed, and defines the duties of assessors and collectors; and enacts that applicants for license as distillers shall give bonds, &c.; and that if persons have more than one employment, a license must be taken out for each; that the duties on spirits, from and after the passage of the act, shall be \$1 50 on every gallon distilled, and on and after the first day of February, 1865, \$2. On brandy distilled from grapes a duty of 25 cents a gallon; spirits distilled to be inspected and gauged; the duty on ale, beer, &c., one dollar per gallon.

The following are the rates of duty upon some of the leading articles: Pig-iron, \$2 per ton; railroad-iron, \$3 per ton; steam-engines, 3 per cent. ad valorem; copper, 3 per cent.; leather, 5 per cent.; furs, 5 per cent.; cloth and clothing, 5 per cent.; manufacturers of cotton, 5 per cent.; raw cotton, 2 cents per pound; wine from grapes, 5 cents per gallon; cigars, from \$8 to \$40 per thousand; chewing-tobacco, 35 cents per pound; snuff, 35 cents per pound; paper, 3 per cent. ad valorem; brown sugar, 2 cents per pound; refined,  $2\frac{1}{2}$  cents; molasses, 5 cents per gallon; coffee, 1 cent; salt, 6 cents per 100 pounds; coal, 5 cents per ton; advertisements, 3 per cent. ad valorem; auction sales,  $\frac{1}{4}$  of 1 per cent.; brokers' sales,  $\frac{1}{10}$  of 1 per cent.; cattle, slaughtered, 40 cents per head; swine, 10 cents; sheep, 5 cents; express companies, 3 per cent. on gross receipts; insurance companies, 1 per cent.; telegraph companies, 5 per cent.; bankers,  $\frac{1}{24}$  of 1 per cent., and on circulation  $\frac{1}{12}$  of 1 per cent. each month; passports, \$5 each; &c., &c.

THE TARIFF ACT OF JUNE 30, 1864.

On the 27th of May, 1864, Mr. Morrill, from the Committee of Ways and Means, reported a bill to increase the duties on imports, and for other purposes. On the 2d day of June said bill was taken up in Committee of the Whole, when

Mr. Morrill addressed the committee in very extended remarks in relation to the character and purpose of the bill. The following extracts embrace some of the principal points in his speech:

Its primary object is to increase the revenue upon importations from abroad, and at the same time to shelter and nurse our domestic products, from which we draw much the largest amount of revenue, so that the aggregate amount shall not be diminished through the substitution of foreign articles for those which we have been accustomed to find at home. While sudden and frequent changes of tax and tariff bills are undesirable because of the shock and revolution they bring upon the trade and commerce of the country, the reasons for some change now are potential and obvious. The

Treasury requires a larger supply of means, and such sources of revenue as have not already yielded their maximum contributions must now be sought, so that we may fill the measure of our wants. This has made an increase of internal duties necessary, and that increase, to a considerable extent, imposes upon us the duty, as well as affords us the power, of obtaining an increased revenue from duties on imports from abroad. The withdrawal of the large number of men now in the field from industrial pursuits leaves a paucity of numbers at home, thereby advancing wages and the cost of living, so that a bushel of corn, a pound of wool, a yard of cloth, or a ton of iron cannot now, even reducing the currency to specie standard, be produced at the same cost they were three years ago. With the tariff considerably increased, and even if we had no internal taxes to pay, our people will hardly find it less difficult to compete with foreign productions and manufactures than they did in times of peace without any increase of the tariff. And when we impose a tax of 5 per cent. upon our manufactures and increase the tariff to the same extent upon foreign manufactures, we leave them upon the same relative footing they were at the start, and neither has cause of complaint. In the present exigency of the country, individuals, as well as the Government, must recognize and obey the obligations of economy. The genius of war is not more a terrible scourge than a merciless spendthrift. The fighting armies, in the smoke and carnage of battle, cannot know aught of economy; they have no time to count the cost; but those who have to support such armies must study that homely virtue, praised so much oftener than practiced, or wage short and little wars only. We have a great one on our hands. The earth never trembled under a greater or one more bloody. The duration of the present contest into which we have been so cruelly plunged by rebel conspirators of thirty years' standing cannot, in the light of all history, be foretold; yet according to the modest but electric words of General Grant, he is to "fight it out on this line if it takes all summer;" and it may not be long before the stars and bars will give place everywhere to the stars and stripes, but we as prudent legislators must grapple with the possible contingencies, which may include a war of some years instead of months. I have no idea the war will be protracted by the people of the South one moment after the rebel armies shall have been annihilated, but I do expect it to continue until that annihilation—utter annihilation takes place. In making an estimate of the effect of such a war-tariff as is now proposed, it is important that we should bear in mind that as we increase the cost of any article we diminish the number of those who will be able to consume it. In some cases this is to be regretted, but in the case of such articles as spirituous liquors, old wines, and cigars, it will not excite any particular lamentation. The large tax imposed on domestic spirits, ale, and beer, compels us to place a still larger duty upon spirits, wines, ale, and beer of foreign production. Two dollars per gallon on spirits, and two dollars and a half upon brandy, and the heavy increase on wines, will, beyond doubt, for a time reduce the consumption to some extent, but not so much as to prevent a considerable additional revenue from this source, and the additional amount upon wines will be large. It is remarkable that our importations were as large last year (about four millions of gallons) as in 1860.

One question has more perplexed the Congress of the United States than almost any other that I am aware of, and that is the adjustment of the duties on wool and woollens so as to obtain revenue, and at the same time to distribute justice to all parties. Some encouragement has been intended always to increase the production of wool. But, up to 1860, the increase on the growth of wool was less than the increase of almost anything else of which the census makes any return. We now manufacture many millions more of woollen goods than ever before, and our importations are at least eight to ten millions less, though still very large. The wool-grower has so far prospered, also, as to increase the stock of American-grown wools more in three years than in three decades before, and yet he has not kept pace with the wants of the woollen manufacturers.

In adjusting the tariff upon iron the principle has been to give an increase upon the tariff of 1861 equal to the internal duties. With the enormous demand of the Government for iron, and with some protection against the influx of unlimited importations, the trade could not be otherwise than prosperous. We shall not now import as much iron under the present bill, but we shall, I think, get a little more revenue.

With all the facilities for its manufacture, it is strange that until recently we never made much headway in the manufacture of steel. Since the tariff of 1861, when for the first time it obtained a little more than one-half of the duties levied on iron, its progress has been satisfactory, and the American product has at least been doubled.

The committee have not recommended any change in the duty on salt, for the reason that present cost and prices have been very largely increased the past year, and they have felt unwilling to advance the tax further upon an article of such prime necessity.

The duties proposed on silk are largely increased. Notwithstanding we manufacture several millions of dollars' worth of these goods, (sewing-silks, ribbons, and trimmings,) we imported thirteen millions last year; and it will be conceded that those who now consume silks and velvets can readily afford to pay the increased duties.



I estimate that the present bill will increase the revenue not less than fifteen millions, and probably more. This is intended as a war measure, a temporary measure, and it is needful that it should pass speedily. Every day's delay in the passage of this and the internal revenue bill costs the Treasury not less than \$500,000.

Mr. Cox, of Ohio, in opposing the bill, said:

Feeling the necessity of apologizing for the bill, which is an aggravation of the tariff of 1862, the gentleman terms it a war measure, of temporary duration. If it were not that we are already immersed in a war whose excitements are so absorbing that no time is left for reflection upon other subjects of policy, this tariff might well be called a war measure. Its oppressive character is enormous enough to produce revolution. I do not oppose the raising of these sums. The credit of the Government demands it. I accept events, but I do not accept every plan to raise these sums, nor any plan because proposed by the dominant party or its committees in this House.

Mr. Cox proceeded to argue that the operation of this measure would be unequal and unjust in reference to some classes of the community:

The people are the victims of the joint robbery of a system of bounties under the guise of duties, and of an inconvertible and depreciated paper currency under the guise of money. Is it a cause of wonder that the manufacturers accumulate wealth so rapidly that they grow rich within a year, if they were poor before? This system is rapidly building up an aristocracy, composed of manufacturers and gamblers in irredeemable paper money. In the same proportion it is impoverishing the masses of the people. It is rapidly reducing them to the same level of destitution and degradation as that of the people of Europe. Only here it is worse, for here it is in combination with a depreciated paper-money system which the aristocrats of Europe do not tolerate. This combination is rushing the American people along with headlong speed to inevitable ruin.

It may be asked, What, then, do you propose? To abolish all tariffs? Yes; God save the people from these indirect and insidious robberies. In their name let such tariffs be abolished. Since you have begun with internal taxation let all our revenues be thus levied. Abolish your tariffs and let every interest stand undisguised before the law; the farmer the equal of the manufacturer; the laboring man the equal of the millionaire.

Mr. Fernando Wood, of New York, also opposed the bill, taking the same line of argument as that pursued by the gentleman from Ohio:

Bills of this character are either for protection or for revenue. If for revenue and protection together, it is a very nice question of adjustment. If the object be to derive income, the calculation is nice and requires practical ability. If the object be protection exclusively, there, again, you require particular information. If you want to protect home industry a variety of questions arises. It will not do to advocate any measure that is proposed to protect a particular branch of industry, nor will it do to propose any measure that will in itself favor any particular section of country at the expense of the other. The committee has given us a bill which I regard as an exceedingly crude and improper measure. If revenue is the object why is there so large a free list? Why is it that the article of indigo, the importation of which amounts to millions and millions of dollars into the port of New York alone every year, is exempt from any duty whatever? Not only is that the case in regard to indigo, which is exclusively used in the cotton manufactures of New England, but barilla, madder, sumac, and dye-woods of all kinds, numbering some ten or twelve different classes, which are used to make different dyes or colors, and are used almost exclusively in the manufacturing institutions of the country, are on the free list; while iron of every character and kind, an article that enters into the necessities of husbandry, in ship-building, and, indeed, in almost all the pursuits of life, is very heavily taxed under this bill.

But there are other objections to this bill. The fourteenth section, as well as the fifteenth, introduces a new principle in the legislation of the country. It says, in substance, that an importer who is aggrieved by the decision of the collector of the port of New York shall have no redress aside from the right to appeal to the Secretary of the Treasury. But, if the appeal is not made within a limited period there is no redress whatever. He cannot go to the courts for redress.

I am earnestly desirous that this bill, if it be necessary for the purposes of the Government, may be rectified of its various and manifest errors. If we are to have a revenue, I want all interests to contribute. I want duties imposed for revenue and not for protection at all.

Mr. Stevens, of Pennsylvania, in the course of his argument in support of the bill, said:

Gentlemen opposite complain that this bill is "crude and defective." I have heard these words used in regard to this bill often. As a member of the Committee of Ways

and Means, I do not attempt to vindicate its action from the criticism of the gentlemen who use such epithets without telling us in what respect the bill is crude and defective. Is it crude and defective because those things which cannot be produced in this country, and the introduction of which free of duty does not affect domestic industry, and which enter as essential parts into the manufactures of the nation—such as dyestuffs and chemicals—are admitted free of duty? How else can you possibly enable manufacturers to compete with European labor? And for a statesman to tell me that these are the articles to raise a few hundred thousands of revenue on, and to exclude \$150,000,000 of revenue by the very fact, looks to me as being as crude as the bill of the Committee of Ways and Means.

Sir, I do not find fault, the committee do not find fault, the distinguished gentleman who has charge of this bill does not find fault with the criticisms that are passed upon us. But there is one thing I do complain of. I do complain that in this day of our trouble, that in this day when the effort of every man who loves his country is required to put down the rebellion, men should attempt to make political capital by arraying section against section, by complaining of one particular portion of the country and attempting to raise hostility in another portion toward it, when every portion ought to be united and act together as a single man. He who in a time like this will pursue such a course of argument for the mere purpose of serving party interests can never hope to be ranked among statesmen; nay, sir, he will not even rise to the dignity of a respectable demagogue. I move that the committee rise.

The bill was reported to the House, and after the amendments had been acted upon, the vote was taken upon the passage of the bill, and resulted—yeas 82; nays 26, as follows:

YEAS.—Messrs. Allison, Ames, Aneona, Arnold, Ashley, Bailey, John D. Baldwin, Baxter, Blaine, Blow, Boyd, Ambrose W. Clark, Cobb, Cole, Henry Winter Davis, Thomas T. Davis, Dawes, Denison, Driggs, Eckley, Eliot, Fenton, Frank, Garfield, Gooch, Grinnell, Griswold, Hale, Higby, Hooper, Hotchkiss, Asahel W. Hubbard, John H. Hubbard, Hulburd, Ingersoll, Jenckes, Julian, Kasson, Kelley, Francis W. Kellogg, Orlando Kellogg, King, Littlejohn, Loan, Longyear, Marvin, McClurg, Samuel F. Miller, Moorhead, Morrill, Daniel Morris, Amos Myers, Leonard Myers, Odell, Charles O'Neill, Orth, Patterson, Perham, Price, Alexander H. Rice, John H. Rice, Edward H. Rollins, Schenck, Scofield, Shannon, Smithers, Star, Stevens, Strouse, Thayer, Tracy, Upson, Van Valkenburgh, Elihu B. Washburne, William B. Washburn, Wheeler, Williams, Wilder, Wilson, Windom, and Woodbridge—82.

NAYS.—Messrs. Bliss, James S. Brown, Edgerton, Eldridge, Finck, Grider, Harding, Harrington, Charles M. Harris, Herriek, Holman, Hutchins, Le Blond, Long, Mallory, Marcy, McDowell, Morrison, Noble, Pendleton, Perry, Pruyn, Ross, Wadsworth, Chilton A. White, and Joseph White—26.

On the 16th day of June the Senate proceeded to consider the above bill as in Committee of the Whole. The amendments were disposed of *seriatim*.

In reference to the duty on railroad iron, Mr. Pomeroy, of Kansas, said:

If it were not for the fact that we need revenue more than we did at any former period, and were it not that it is indispensably necessary for the success and prosperity of the country and for the prosecution of the war to raise money, I should have moved to strike off, for one year, the duty on railroad iron altogether. I believe the increase of the general wealth of the country caused by the construction of railroads, which cannot be built at present prices, would be such that the country would not, on the whole, be a loser; but I would not propose that at this time. I think, however, it should be left as it is at present; that the duty should not be increased.

Mr. Wilkinson, of Minnesota, said:

This duty upon railroad iron operates with peculiar hardship upon the new States. New England and all the older States have their railroads already built and in operation. We have now three or four companies in Minnesota who are trying to build their roads; and one of them has already entered into a contract for the iron for about three hundred miles. The president of that road told me the other day that if the duty proposed by the House of Representatives be put upon iron, he would be obliged to countermand the order entirely, but that they could pay and lay the track under the old duty of 60 cents per hundred pounds. The development of the country is worth something even in war times. It is almost an impossibility now, if the entire duty on iron were taken off, to go on and construct railroads as the necessities of the country require. The labor of the new States is in the battle-field. The great body of the young laboring men of my State, and of the new States generally, are to-day at the



front, fighting this rebellion; and it is a little harsh to impose this additional duty on railroad iron.

Mr. Clark, of New Hampshire:

I agree with the remark of the Senator from Minnesota, that the development of the country is something. I go further, it is a great deal. But the railroad interest is not the only interest in the country, nor the only interest that needs to be developed, nor the only interest by which the country is developed. The Senator says truly the labor of the West is on the battle-field. That has been a serious drain on the new States; but he will bear in mind one thing beyond that, that while the old States have furnished their quotas, many of them and others have been endeavoring to furnish their quotas upon the battle-field, they have furnished many of the young men that have gone to the West, and then gone to the battle-field. They have thus furnished twice over. You cannot expect us to furnish the new States of the West with settlers and to furnish our full quota always and readily on the battle-field besides. If it is a drain on them, it is a drain on us also.

Mr. Chandler, of Michigan:

At present, the question is, what tax, what duty will raise the largest revenue. During the continuance of this war, individual interests must suffer and will suffer. All individual interests suffer. It is unavoidable. We are in a state of war. The question is, Can we save this nation, can we carry this Government through financially? If I had my way, I would raise a wall of fire between this nation and Great Britain. I not only would not allow her iron to come here, but I would not allow a single fabric manufactured in Great Britain to enter a single port of ours during the continuance of this war. We owe Great Britain no comity, and I will give her none by my vote. Sir, our mountains are filled with the purest ores on the face of the earth. This nation today should be an exporter of iron and not an importer.

Mr. Fessenden, of Maine:

The policy of the country, I take it, is to get money to support the Government principally from internal taxation, and to an exceedingly large degree from manufactures. If you propose to get money from them, you must enable them to pay it, because if you legislate so as to break down manufactures, or to check their prosperity, that source of revenue, which is the great source, is dried up, and you fail in that most important particular. The tariff is adjusted, and was adjusted before, upon that simple principle with reference to the internal revenue taxation.

Some other items in the bill gave rise to brief discussion, and some modifications were agreed to. The vote on the passage of the amended bill was taken by yeas and nays as follows:

YEAS.—Messrs. Anthony, Brown, Clark, Dixon, Doolittle, Fessenden, Foot, Foster, Grimes, Hale, Harlan, Harris, Lane of Indiana, Morgan, Ramsey, Sprague, Sumner, Ten Eyck, Trumbull, Van Winkle, Willey, and Wilson—22.

NAYS.—Messrs. Buckalew, Hendricks, McDougall, Powell, and Richardson—5.

Twenty-two Senators were absent.

The House of Representatives refused to concur in the amendments of the Senate; and a committee of conference of both Houses was appointed; their report was subsequently agreed to, and the bill passed, to take effect on and after the first day of July, 1864.

The following rates were imposed:

On teas of all kinds, 25 cents per pound. On sugar, not above number twelve, Dutch standard, 3 cents. On all sugars above number twelve, and not above number fifteen, 3½ cents; above number fifteen and not above number twenty, 4 cents. On all refined sugar, 5 cents. Sugar candy, 10 cents; other confectionery, colored or tintured, valued at 30 cents per pound or less, 15 cents; valued at over 30 cents, 50 per centum ad valorem. On molasses, from sugar-cane, 8 cents per gallon. On sirup of sugar-cane juice, melado, &c., 2½ cents per pound. On brandy, first proof, \$2 50 per gallon. Other spirits, distilled from grain or other materials, \$2. Cordials and liqueurs of all kinds, \$2. On bay rum, \$1 50. On wines of all kinds, valued at not over 50 cents per gallon, 20 cents per gallon and 25 per cent. ad valorem; valued at over 50 cents and not over \$1, fifty cents per gallon and 25 per cent ad valorem; valued at over \$1 per gallon, \$1 per gallon and 25 per cent. ad valorem. On all spirituous liquors, not otherwise enumerated, 100 per cent. ad valorem. On ale, porter, and beer in bottles, 35 cents per gallon; otherwise than in bottles, 20 cents per gallon. On cigars of all kinds, valued at \$15 or less per thousand, 75 cents per pound and 20 per centum ad valorem; over \$15 and not over \$30 per thousand, \$1 25 per pound and 30 per centum ad valorem; over \$30 and not over \$45 per thousand, \$2 per pound and 50 per centum ad valorem; valued at



over \$45 per thousand, \$3 per pound and 60 per centum ad valorem. On snuff, 50 cents per pound. Tobacco, unmanufactured, 35 cents; manufactured, 50 cents. On bar-iron, rolled or hammered, not less than one inch or more than six inches wide, nor less than  $\frac{3}{8}$  of an inch or more than two inches thick: round, not less than  $\frac{3}{8}$  of an inch nor more than two inches in diameter; square, not less than  $\frac{3}{8}$  of an inch nor more than two inches square, 1 cent per pound. On bar-iron, rolled or hammered, less than  $\frac{3}{8}$  of an inch or more than two inches thick or less than one inch or more than six inches wide: rounds, less than  $\frac{3}{8}$  of an inch or more than two inches in diameter, and squares, less than  $\frac{3}{8}$  of an inch or more than two inches square, one cent and a half per pound; on all iron imported in bars for railroads and inclined planes, 60 cents per 100 pounds; on boiler or other plate-iron not less than  $\frac{3}{16}$  of an inch in thickness,  $1\frac{1}{2}$  cents per pound; on iron wire not more than  $\frac{1}{4}$  of an inch in diameter, not less than 16-wire gauge, \$2 per 100 pounds and 15 per cent. ad valorem; over number 16 and not over number 25, \$3 50 per 100 pounds and 15 per cent. ad valorem; on sheet-iron not thinner than number 20, wire-gauge,  $1\frac{1}{2}$  cents per pound; thinner than number 20 and not thinner than number 25,  $1\frac{1}{2}$  cents per pound; thinner than number 25,  $1\frac{3}{4}$  cents per pound; on tin plates and iron galvanized or coated with any metal,  $2\frac{1}{2}$  cents per pound; on all band, hoop, and scroll iron from one-half to six inches in width, not thinner than  $\frac{1}{8}$  of an inch,  $1\frac{1}{4}$  cents per pound; from one-half to six inches wide, less than  $\frac{1}{8}$  in thickness, and not thinner than number 20 wire-gauge,  $1\frac{1}{2}$  cents per pound; thinner than number 20,  $1\frac{3}{4}$  cents per pound; on slit-rods,  $1\frac{1}{2}$  cents per pound; all other rolled or hammered,  $1\frac{1}{4}$  cents per pound; on locomotive tire or parts thereof, 3 cents per pound; on mill-irons, and mill-cranks of wrought-iron, and wrought for ships, steam-engines, and locomotives, or parts thereof, weighing each 25 pounds or more, 2 cents per pound; anvils and iron cables, or cable chains, or parts thereof,  $2\frac{1}{2}$  cents; anchors,  $2\frac{1}{4}$  cents; blacksmith's hammers and sledges, axles, &c.,  $2\frac{1}{2}$  cents; cut nails and spikes,  $1\frac{1}{2}$  cents; steam and gas tubes of wrought-iron,  $2\frac{1}{2}$  cents; on iron in pigs, \$9 per ton; cross-cut saws, 10 cents per lineal foot; mill, pit and drag saws not over 9 inches wide,  $12\frac{1}{2}$  cents per lineal foot. On steel in ingots, bars, coils, sheets,  $2\frac{1}{4}$  to  $3\frac{1}{2}$  cents per pound and ten per cent. ad valorem. On steel not otherwise provided for, 30 per centum ad valorem; on all manufactures of steel, 45 per cent. ad valorem. On bituminous coal, \$1 25 per ton; coke, 25 per cent. ad valorem. On lead in pigs and bars, and pewter, 2 cents per pound; lead ore  $1\frac{1}{2}$  cents. On copper in pigs, bars, or ingots,  $2\frac{1}{2}$  cents; on sheathing copper,  $3\frac{1}{2}$  cents; on copper rods, bolts, &c., 35 per cent. ad valorem. On zinc, spelter, or teutenegue manufactured in blocks and pigs,  $1\frac{1}{2}$  cents per pound; in sheets,  $2\frac{1}{4}$  cents per pound. On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, ten per cent. ad valorem. On wool, unmanufactured hair of the alpaca, goat, and other animals, valued at 12 cents and under, 3 cents per pound; exceeding 12 and not exceeding 24, six cents per pound; exceeding 24 and not exceeding 32 cents, 10 cents per pound and 10 per cent. ad valorem; exceeding 32 cents, 12 cents per pound and 10 per cent. ad valorem. On sheep-skins, unmanufactured, 20 per cent. ad valorem; on woolen cloths, shawls, and all manufactures of wool, 24 cents per pound and 40 per cent.; on clothing, ready made, 24 cents per pound and 40 per cent.; on blankets, not exceeding in value 28 cents per pound, 12 cents per pound and 20 per cent.; valued above 28 cents, and not exceeding 40 cents, 24 cents per pound and 25 per cent.; above 40 cents, 24 cents per pound and 30 per cent.; on manufactures of worsted, 50 per cent; on cotton, raw or unmanufactured, 2 cents per pound; on all manufactures of cotton, from 5 cents per square yard to  $5\frac{1}{2}$  cents and 20 per cent. ad valorem; on manufactures of flax, 40 per cent. ad valorem; on tarred cables or cordage, 3 cents per pound; untarred,  $2\frac{1}{2}$  cents per pound; on hemp yarns, 5 cents per pound; on manufactures of silk, 50 per cent. ad valorem; on earthenware, 25 per cent. ad valorem; on China and porcelain, ornamented, 50 per cent.; unornamented, 40 per cent.; on plain glass, 35 per cent.; looking-glass plates, 40 per cent.; on acids, 25 cents per pound; almonds, 6 cents per pound; on manufactures of gold and silver, 40 per cent.; opium, \$2 50 per pound; opium, prepared for smoking, 100 per cent. ad valorem; morphine, \$2 50 per ounce; on petroleum and illuminating oils, crude, 10 cents per gallon; refined, 30 cents per gallon; on salt, in sacks, barrels, and other packages, 24 cents per 100 pounds; in bulk, 18 cents per 100 pounds.

Fifty per cent. ad valorem on the following: Anchovies and sardines, artificial and ornamental feathers and flowers, beads and bead ornaments, billiard-chalk, ginger, preserved or pickled, ivory or bone dice, jellies, kid and other leather gloves, wooden and other toys for children; on books, periodicals, pamphlets, blank books, and all printed matter, 25 per cent. ad valorem; on gunpowder, 6 and 10 cents per pound and 20 per cent. ad valorem; on marble in block, \$1 per cubic foot and 25 per cent. ad valorem; on veined marble, 50 cents per cubic foot and 20 per cent.



The act imposes a discriminating duty of 10 per cent. additional upon all goods imported in foreign vessels. It also provides that an appeal from the decision of a collector of customs may be taken to the Secretary of the Treasury within ten days, but no suit shall be maintained in any court for alleged illegal exactions unless the decision of the Secretary has been delayed more than ninety days. Ten per cent. additional on all importations from beyond the Cape of Good Hope.

#### THE TARIFF ACT OF MARCH 3, 1865.

On the 27th of February, 1865, Mr. Morrill, from the Committee of Ways and Means, reported a bill amendatory of certain acts imposing duties on foreign importations, which was read twice, ordered to be printed, and referred to the Committee of the Whole on the state of the Union. Mr. Morrill said it was not proposed to go into a general revision of the tariff at this session. Having imposed as high duties upon liquors at home as from abroad, and having raised the internal duties upon petroleum and cotton, the object was merely to change the tariff to harmonize with the internal duties, and to provide also for a change in the mode of estimating the value of goods imported from abroad. On the following day the House, in Committee of the Whole, proceeded to the consideration of the bill, which was taken up by sections.

Mr. Brooks, of New York, moved to amend the third section by striking out the line imposing a duty of 5 cents per pound on cotton. He said :

I make this motion to amend, as there is an excise duty of five cents per pound on cotton. This is a bounty to the present holders of cotton, for the moment this becomes a law, cotton will rise five cents per pound in the hands of manufacturers or commission merchants, or those who have permits to purchase cotton. The prices of all cotton articles are now as high as this country will bear. Manufactures are decreasing, and at the present time we are importing Egyptian, Surat, and East India cotton in general. The reasons which apply to duties on other articles imported do not apply to this. This is one of the products of our own country. The revenue from the excise will be large, and the only effect of this duty will be to increase the price of all cotton manufactures five, ten, or fifteen cents, proportionally as the duty is raised here.

Mr. Morrill replied :

We have sometimes, on this side of the House, dealt in hard words toward our "erring southern brethren." But I venture to say that no man in this House has ever proposed a measure so harsh and sweeping in its nature upon them as this proposition of the gentleman from New York. We have already levied a tax upon the production of cotton in our own country, and the gentleman from New York, after this, proposes to allow our own manufacturers to import cotton from abroad free of duty, or, in other words, to create a bounty upon the production of foreign cotton. What the Committee of Ways and Means propose is to be perfectly fair in this matter of duties upon cotton. If we levy a duty upon the American article, then levy an equivalent duty upon the foreign article. Now, as it regards the amount of stock on hand, perhaps there never was a time in the history of our country when there was a smaller stock of cotton in the hands of speculators than at present. I know that some favored pets have received permits to get cotton from the South, but unless they get it within our lines within a very short time, it will become subject to our internal duty, if the bill providing for that duty shall become a law. There has recently taken place a great depreciation in the value of cotton goods. Cotton goods that lately sold for fifty and sixty cents a yard are now to be had at less than forty cents.

Mr. GRINNELL : At less than thirty cents.

Mr. MORRILL : I believe I have seen them quoted at less than thirty cents. With this heavy decline in the price of the raw material, and in the price of the manufactured article, the result will reach foreign manufactures more oppressively than our own. If this great decline should take place, and if our manufacturers, or those holding stocks of goods, had an amount equal to that held by British manufacturers and merchants, we might look for a greater disaster to our trade in the coming year than has ever taken place. But the imposition of this duty will tend to break the fall, and the article itself can, at the present time, well bear the burden. I hope that it will not be stricken out.

The amendment was not agreed to.

Mr. Stevens moved to amend the provision in relation to railroad iron so as to read "on iron bars for railroads or inclined planes, fifteen cents per one hundred pounds."

Mr. Davis, of New York, said :

The duties imposed by existing law on the importation of railroad iron constitute a sufficient protection to the American manufacturer. These duties are now twenty cents per pound—\$13 40 in gold per ton. The freights from England to this country are payable in gold, and are on the average \$7 50 per ton. Insurance is equivalent to \$1 50 per ton, and commissions on purchases are equal to \$1 per ton. Then we have the aggregate of \$23 40 as a protection to the American manufacturer upon the importation of this production of railroad iron. Now, we must double that, for everything is double in gold, and you have \$46 80 as the protection of the American manufacturer against the foreign producer. We are looking to this bill for revenue. I desire that the coffers of this Government shall be filled as far as may be. I would not put a duty on foreign importations so high as to preclude them, and prevent the Government from having those revenues which should flow into it, when the tariff of internal duties shall be adjusted according to reason and judgment. We require for our American roads for reconstruction and repairs, independently of the construction of any new roads, three hundred thousand tons of railroad iron a year. The rolling-mills of this country are incapable of producing this amount. Where are we to obtain material if we impose such duties upon foreign production as to exclude it? I hope we shall not add to the duties already imposed upon this article.

Mr. Morrill, speaking in favor of the provision, said :

The vast amount of iron consumed by the present war is perhaps unknown to most of the members of this House, and the gentleman from New York has underrated the capacity of our country to produce railroad iron. If I am not misinformed, that capacity at the present time is more than double that stated by the gentleman from New York, and yet owing to the unfavorable action of this House last year, both upon the subject of internal revenue and the tariff, the amount which has been imported has more than quadrupled in less than two years, and is still increasing at a rapidly advancing rate.

Mr. Cox

Moved to amend by striking out the fifteenth, sixteenth, and seventeenth lines, as follows: On iron bars for railroads or inclined planes, made to patterns, and fitted to be laid down on such roads or planes without further manufacture, fifteen cents per one hundred pounds.

He said :

This is a tax upon the railroads of the country, and is extorted from their passengers; in other words, it comes from the people, as all other taxes do. There is no class of industry so much protected by the present tariff as the iron interests. If there is any reason why iron has fallen from eighty dollars a ton to forty dollars a ton, it is because the protection has been so enormous as to increase the manufacture to an unhealthy and ruinous degree. The gentleman from Vermont says that, owing to the war and other reasons, iron has come too abundantly from abroad, but I say let it come. Let any article come that cheapens the price to the people. There is no reason why the duty should be enlarged. It is simply fostering one class of interests to the detriment of another.

At the next day's session the question recurred on striking out the words "on bars of iron for railroads or inclined planes, fifteen cents per one hundred pounds." Mr. Brooks, of New York, in reference to this point, said :

The iron interest is the most prosperous in the country. It is coining money faster than the mint ever coined it, or any other interest. It is not Pennsylvania alone that is interested, but my own State also. I represent constituents who are making annually \$250,000 and \$500,000 out of the iron mines of Pennsylvania, the interest being mainly owned in New York. As an ancient whig I protest against the doctrine of a prohibitory tariff, and I never advocated it. But there are other interests in this country besides iron; such as ships, commerce, and navigation. I plead for the sailor, for the merchant, for the flag they carry over the whole earth. Commerce has been mainly swept away, in a great degree, by this war and an almost prohibitory tariff, and in the name of the merchants upon the coast, in the name of the sailors who are hereafter to live by the freighting business, of iron as well as many other things, I call the



attention of the House to that multitudinous class, and ask them to forget the oligarchy of the iron aristocracy who are this day coining money as no other interest in the country ever coined it.

MR. STEVENS. That was not the voice that issued from a whig gentlemen of fifteen years ago. Then he stood with Henry Clay and the rest of us for protecting American industry against the pauper labor of Europe. Last year we added seven dollars a ton to the internal duty upon railroad iron, and reported a compensating duty of twenty cents a hundred pounds upon the foreign article, which was refused. The result was, that one hundred and twenty-odd thousand tons of railroad iron were imported last year, requiring, as they did, over two hundred and fifty thousand tons of pig-metal. Thus it took from our manufacturers the manufacture of two hundred and fifty thousand tons of pig-metal, and gave it to the manufacturers of Europe; and while our pig-iron, under the excited gold market, was selling at seventy-five dollars a ton, it is now less than twenty-five dollars a ton, causing a loss of four or five dollars a ton upon the present cost of manufacture. Take any large capitalist in the iron business for ten years, and it will be found that he has not made three per cent. interest upon his capital. Mr. Brooks speaks of its requiring three hundred thousand tons of railroad iron for the roads of this country. Now, the full estimate, made from actual data, never has carried it beyond one hundred and twenty-five thousand tons. Last year our mills had increased to a capacity of three hundred thousand tons; and this day I can show that the capacity of all the rolling-mills in the United States is six hundred and twenty-two thousand tons, and the whole requisition of the country is not over three hundred and forty or three hundred and fifty thousand tons. In addition to that, I know the fact that three or four mills, one of them so large as to cover almost ten acres of ground, one-half of whose furnaces are now going out of blast.

The vote being taken, resulted—ayes, 50; noes, 69. So the motion to strike out was not agreed to. After various amendments, the committee reported the bill to the House, and Mr. Morrill demanded the previous question. Mr. Cox moved that the bill be laid on the table, and demanded the yeas and nays, which being ordered, the vote resulted as follows:

YEAS.—Messrs. James C. Allen, Augustus C. Baldwin, Bliss, Brooks, James S. Brown, Chanler, Cox, Eden, Edgerton, Eldridge, English, Finck, Gauson, Grider, Hall, Herrick, Holman, Hutchins, Philip Johnson, Kalbfleisch, Kernan, Knapp, Law, Le Blond, Long, Mallory, Marey, Middleton, Morrison, Nelson, Noble, Perry, Prun, Rogers, Ross, John B. Steele, William G. Steele, Townsend, Voorhees, Ward, Chilton A. White, Joseph W. White, and Benjamin Wood—43.

NAYS.—Messrs. Allison, Ames, Ancona, Ashley, Bailey, John D. Baldwin, Baxter, Beaman, Blair, Blow, Boutwell, Boyd, Broomall, Freeman Clarke, Cobb, Cole, Thomas T. Davis, Dawes, Dawson, Deming, Dixon, Dumont, Eckley, Eliot, Farnsworth, Frank, Gooch, Grinnell, Griswold, Hale, Higby, Asabel W. Hubbard, John H. Hubbard, Ingersoll, Jenckes, Kelley, Francis W. Kellogg, Orlando Kellogg, King, Littlejohn, Loan, Marvin, McAllister, McBride, McClurg, Samuel F. Miller, William H. Miller, Moorhead, Morrill, Daniel Morris, Amos Myers, Leonard Myers, Norton, Charles O'Neill, Orth, Patterson, Perham, Pike, Pomeroy, Price, William H. Randall, John H. Rice, Edward H. Rollins, Schenck, Scofield, Scott, Shannon, Sloan, Smithers, Stevens, Stiles, Strouse, Thayer, Thomas Upson, Elihu B. Washburne, William B. Washburn, Webster, Whaley, Wheeler, Williams, Wilder, Wilson, Windom, and Woodbridge—85.

NOT VOTING.—Messrs. William J. Allen, Alley, Anderson, Arnold, Blaine, Brandegee, William G. Brown, Ambrose W. Clark, Clay, Coffroth, Cravens, Creswell, Henry Winter Davis, Denison, Donnelly, Driggs, Garfield, Harding, Harrington, Benjamin G. Harris, Charles M. Harris, Hooper, Hotchkiss, Hulburt, William Johnson, Julian, Kasson, Knox, Lazear, Longyear, McDowell, McIndoe, McKinney, James R. Morris, Odell, John O'Neill, Pendleton, Radford, Samuel J. Randall, Alexander H. Rice, Robinson, James S. Rollins, Smith, Spalding, Starr, Stuart, Sweat, Tracy, Van Valkenburgh, Wadsworth, Winfield, Fernando Wood, Worthington, and Yeaman—54.

The motion to lay on the table being thus defeated, the bill was then read the third time and passed.

In the Senate, March 1, the bill was referred to the Committee on Finance, from which it was reported with amendments on the day following, and on the 3d was taken up for consideration and passed. Among the amendments adopted in the Senate was one reducing the duty on railroad iron from fifteen to ten cents per one hundred pounds, which gave rise to some debate. The House non-concurred in the Senate amendments, and asked a committee of conference, which was appointed,



consisting of Messrs. Stevens, Cox, and Griswold on the part of the House, and Messrs. Clark, Hendricks, and Farwell on the part of the Senate. Their report recommended that the House recede from their disagreement to the amendments of the Senate numbered 1, 2, 6, 7, 8, 9, 10, 11, and 14, and agree to the same; that the Senate recede from their amendments numbered 3, 5½, 12, and 13; that the House recede from their disagreement to the fourth amendment of the Senate, and agree to the same with an amendment, as follows: Insert in lieu of the words stricken out, the words "on iron bars for railroads or inclined planes, ten cents per one hundred pounds;" that the House recede from their disagreement to the fifth amendment of the Senate, and agree to the same, with the following amendment: strike out "2½ cents" and insert in lieu thereof "one cent." (This refers to the duty on wrought-iron tubes.) This report was agreed to, and the bill was signed by the President the same day.

Section I of this act amends the act of June 30, 1864, by inserting new paragraphs instead of paragraphs 2, 3 and 4 of section VI of that law. By paragraph 2 the duty on unbleached (and unprinted) cotton goods, not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces to the square yard, was fixed at 5 cents per square yard; on bleached goods, five and a half cents per square yard; on printed goods, five and a half cents per square yard, and in addition thereto ten per cent. ad valorem; on finer and lighter printed goods of like description, five and a half cents per square yard and twenty per cent. ad valorem.

Paragraph 3, as changed, fixes the duty on cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, at six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, ten per cent. ad valorem; on finer or lighter goods of the same description, not exceeding two hundred threads to the square inch, if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per cent. ad valorem; on goods of lighter description, exceeding two hundred threads to the square inch, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, &c., seven and a half cents per square yard, and, in addition thereto, fifteen per cent. ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Section II fixes the duty on spiritous liquors at 50 cents per gallon for first-proof, and less strength than first-proof, with a proportional increase for any greater strength than first-proof. On spun silk, for filling in skeins or cops, ten per cent. ad valorem. On iron bars, for rail-



roads or inclined planes, ten cents per one hundred pounds; on wrought-iron tubes, one cent per pound.

Section III provides that the duty on cotton shall be five cents per pound; on illuminating oil and naphtha, benzine, &c., forty cents per gallon; on crude petroleum or rock-oil, twenty cents per gallon; on crude coal-oil, fifteen cents per gallon; on tobacco-stems, fifteen cents per pound; on ready-made clothing, of silk, or of which silk shall be a component material of chief value, sixty per cent. ad valorem; on quick-silver, fifteen per cent. ad valorem.

Section IV amends the act of July 14, 1862, so as to raise the tonnage duty on ships from ten cents to thirty cents per ton; *Provided*, That the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section 103 of "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes," approved June 30, 1864, or by any act amendatory thereof: *Provided further*, That no ship, vessel, or steamer, having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries, or on any ship, vessel, or steamer to or from any port or place in Mexico, the British provinces of North America, or any of the West India Islands, or in all these trades, shall be required to pay the tonnage duty contemplated by this act more than once a year.

Section VI provides, "that there shall be hereafter collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Section IX provides, that this act shall take effect on and after the first day of April, eighteen hundred and sixty-five.

#### REVENUE COMMISSION.

Section XIX of the amendatory act of March 3, 1865, entitled "An act to provide internal revenue," &c., provides, "that the Secretary of the Treasury is hereby authorized to appoint a commission, consisting of three persons, to inquire and report at the earliest practicable moment upon the subject of raising, by taxation, such revenue as may be necessary, in order to supply the wants of the Government, having regard to and including the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury."

The following gentlemen were, in June, 1865, appointed members of the commission: David A. Wells, of New York; Stephen Colwell, of Pennsylvania; and Samuel S. Hayes, of Illinois, who at once entered upon the discharge of the duties assigned them.

The following extracts from the general report of the commission, presented to Congress January 29, 1866, indicate the character and extent of their investigations:

The creation of a commission charged with the investigation of important public questions with reference to future legislation, and at the same time consisting of other

than members of the National Legislature, was undoubtedly a novelty in American experience. It finds, however, frequent precedents both in Great Britain and in France, and is believed to present some obvious advantages over the methods ordinarily followed of conducting such investigations through congressional committees.

In the present instance a more unrestricted opportunity has been afforded to the commission for personally inquiring into and making themselves practically acquainted with the nature and character of some of the great sources of national revenue, and of observing the operation of the revenue laws in respect to the same, than could have been well enjoyed by a congressional committee, upon the members of which would have rested, at the same time, the onerous and responsible duties of legislation, the many and varied claims of constituents, and also, to a greater or less extent, the claims of important private interests.

\* \* \* It became apparent to the commission at the outset that any attempt to embrace in their investigations, prior to the time of the presentation of a first report, the whole field of inquiry assigned to them, would not only be impracticable, but also that any effort with this object in view would, from its necessary diffuseness, lead to no practical or satisfactory results. They therefore, in default of any specific instructions, either from Congress or the Secretary of the Treasury, other than were contained in the act authorizing the commission, adopted the plan of taking up specifically, for investigation, those sources of revenue which our own experience and the experience of other countries have indicated as likely to be most productive under taxation, and most capable of sustaining its burdens. The result of these investigations the commission propose to submit in the form of independent and special reports. In carrying out this plan, they have sought to make themselves practically acquainted with each subject of inquiry by personal inspection, (when the investigation related to a specific branch of industry,) and by putting themselves in every case into direct and frequent communication with revenue officials, and with representative business men from every section of the country. Representing, as it does, the experience and matured opinions of the best business men of the country, each speaking about his own profession, and often revealing facts which, in daily life, are screened from the public eye, this testimony can but be of great value for future reference; and in laying it before Congress and the people of the country the commission feel that they will have rendered an important service. \* \* \*

One of the greatest difficulties encountered from the outset has been to obtain exact and comprehensive information; and the commission, as the result of their experience, feel warranted in asserting that no full and reliable statistics concerning any branch of trade or industry in the United States, with possibly a few exceptions, are now or have ever been available. \* \* \*

Another great source of difficulty experienced by the commission in conducting their investigations, with a view of arriving at any correct estimates of the future revenue of the country, has been the abnormal and disturbed condition of every branch of trade and industry since 1861, owing to the effects of the war, the frequent alterations of the tariff, and the inauguration of the internal revenue system. Many branches of trade and industry have been curtailed during this period from *thirty to seventy-five per centum*, and some few have been entirely destroyed. Every advance made in the tariff and in the excise has, moreover, been anticipated to such an extent by every class of importers, dealers, manufacturers, and speculators, that it cannot be said as yet that the Government has fully tested the capacity of any one of what may be considered as its great and legitimate sources of revenue.

Special reports were made on the following subjects: On tea, on coffee, on cotton, on sugar and molasses, on distilled spirits, and on medicines, perfumery, playing-cards, &c., as sources of national revenue, by Mr. Wells, chairman of the commission; on petroleum, as a source of national revenue, by Mr. Hayes; on iron and steel, on wool and manufactures of wool, as sources of national revenue, also upon the relations of foreign trade to domestic industry and internal revenue, and the influence of the duplication of taxes on American industry, by Mr. Colwell.

These very elaborate reports, in addition to statistical and other information of great value, were accompanied by the testimony of the leading manufacturers, merchants, and others interested in and thoroughly acquainted with the several branches investigated.

A report of a committee of the United States brewers' association on the taxation and manufacture of malt liquors in Great Britain and on the continent of Europe was also submitted by the commission.



## INTERNAL REVENUE.

The act of March 3, 1865, amends the "Act to provide internal revenue," &c., approved June 30, 1864. It authorizes assessors, with the approval of the Commissioner, to appoint assistants, directs collectors to give notice when and where taxes are payable, and authorizes said collectors, upon non-payment of taxes within the time limited for the payment of the same, to distrain, &c., making the tax a lien upon spirits distilled, and upon other articles assessed for the amount of such tax. It adds a few additional subjects of taxation, as licenses for miners and expressmen, \$10 each; substitute brokers, \$100 for every license, and, in addition thereto, \$10 for every substitute procured by such broker and mustered into the military service of the United States. The tax on licenses of insurance brokers is raised to \$25 each, and an increased rate of duty is imposed on certain articles, viz: on brandy distilled from grapes, an increase of 25 cents per gallon; on chewing-tobacco and on snuff, an increase of 5 cents per pound; on the various articles enumerated in section 94 of the act of 30th of June, 1864, an increase of one-fifth, or 20 per cent., whether such duties are specific or *ad valorem*; and, after the 1st day of July, 1866, on the circulation of State banks, a tax of 10 per cent., &c.

## THE TARIFF ACTS OF MARCH 14 AND 15, 1866,

relate to the withdrawal of goods from warehouse for consumption and re-exportation.

The act of May 16 imposes a duty of 20 per cent. *ad valorem* on horses, mules, cattle, and other live animals.

## THE INTERNAL REVENUE ACT OF JULY 13, 1866.

This act "to reduce internal taxation," &c., amends the acts of June 30, 1864, and of March 3, 1865. It reduces the tax on various manufactures from 6 to 5 per cent., and increases the tax on raw cotton to 3 cents per pound, to take effect on and after the 1st day of August, 1866, exempting from tax cotton imported from abroad on which an import duty has been paid. It prescribes rules of proceedings for collectors and other officers of the revenue; allows a drawback on the exportation of manufactured cotton; directs that manufacturers of cotton, in district of production, shall make monthly statements to assessor, under oath, and that the tax shall be paid monthly, upon pain of fine or imprisonment; provides for the appointment of inspectors, weighers, and markers; and prescribes a penalty for extortion or oppression exercised by such inspectors, &c.; 100 per cent. to be added to taxes for false lists furnished, and 50 per cent. for neglect to furnish lists.

Salaries, commissions, compensations, clerk-hire, office-rent, stationery, &c., are provided for; the accounts of officers' employés, &c., after June 30, 1864, to be adjusted to the fiscal year. Proceedings in case of sales of personal property for taxes; also in case of sales of real estate, pointed out—owner may redeem within one year after sale. Taxes erroneously assessed may be refunded. Penalty prescribed for possessing taxable property with intent to sell in violation of law. No person to carry on a special business until tax therefor is paid. Special tax on banks and bankers. Wholesale liquor-dealers, whose annual sales do not exceed \$50,000, to pay \$100; for every additional \$1,000, to pay \$1; retail dealers, \$25; brokers, \$50; pawnbrokers employing a capital

not exceeding \$50,000, to pay \$50; for every additional \$1,000, to pay \$2; commercial brokers, \$20; distillers, \$100; brewers, \$100; coal-oil distillers, \$50; grinders of coffee or spices, \$100. Tobacco, snuff, and cigars manufactured, to be inspected before being removed, and to have stamps affixed, otherwise forfeited. The tax on beer, lager beer, ale, porter, &c., \$1 per barrel. On coffee, roasted or ground, spices, &c., 1 cent per pound; molasses, 3 cents per gallon; brown sugar, from 1 to 2 cents per pound, according to quality; on gross amount of sales of sugar-refiners,  $2\frac{1}{2}$  per cent.; on chocolate,  $1\frac{1}{2}$  cents per pound; on incomes of civil, military, and naval employes of the Government, over \$600, 5 per cent., and on the excess over \$5,000, 10 per cent. The 20 per cent. additional to the then existing rates, imposed by the act of March 3, 1865, is removed. Stringent provisions are made in regard to the distilling of spirituous liquors, the inspection of liquors, &c., and an elaborate catalogue of taxable articles, with the amount of taxes on each, and also a list of articles free of tax, &c.

#### SPECIAL COMMISSIONER OF THE REVENUE.

The term for which the revenue commission was established having expired, the office of special commissioner of the revenue was created by the act of July 13, 1866, the duties of which were substantially the same as those previously devolved upon the commission. Section 66 provides:

That the Secretary of the Treasury is hereby authorized to appoint an officer in his Department, who shall be styled "Special Commissioner of the revenue," whose office shall terminate in four years from the thirtieth day of June, eighteen hundred and sixty-six. It shall be the duty of the special commissioner of the revenue to inquire into all the sources of national revenue, and the best methods of collecting the revenue; the relations of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with the view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry, and the development of the resources of the country; and to inquire, from time to time, under the direction of the Secretary of the Treasury, into the manner in which officers charged with the administration and collection of the revenues perform their duties. And the said special commissioner of the revenue shall, from time to time, report, through the Secretary of the Treasury, to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce, or taxation of the country, as he may find, by actual observation of the operation of the law, to be conducive to the public interest; and, in order to enable the special commissioner of the revenue to properly conduct his investigations, he is hereby empowered to examine the books, papers, and accounts of any officer of the revenue, to administer oaths, examine and summon witnesses, and take testimony; \* \* \* and all officers of the Government are hereby required to extend to the said commissioner all reasonable facilities for the collection of information pertinent to the duties of his office. \* \* \*

#### THE TARIFF ACT OF JULY 28, 1866.

On the 13th of July, 1866, Mr. Morrill, from the Committee of Ways and Means, reported to the House "a bill to protect the revenue, and for other purposes," which was read twice and ordered to be printed. On the 18th the bill was taken up for consideration, when Mr. Morrill briefly stated its objects and provisions as follows:

The present bill embraces those sections in the last part of the tariff bill recently passed by the House, and which was postponed by the Senate. They are provisions which in the main have met the approval of a large majority of this House. This bill proposes a tariff on but three articles, one of which is cigars. Our internal revenue tax upon cigars is higher in some particulars than is the duty upon imported cigars, and it is manifest that some additional legislation should be had in relation to that article.

The next article is cotton. The duty of five cents per pound, now fixed upon cotton, was so fixed when it was supposed the internal tax would be five cents per pound.



No duty is needed for the protection of American cotton, but it is manifestly proper, when we levy an internal tax upon any article that at least an equal amount of duty for revenue purposes should be levied upon any foreign importation of the article, and the only description of cotton which is likely to be imported is the Surat cotton, worth not more than about two-thirds as much as American cotton. Three cents per pound is also the sum allowed as a drawback on manufactured cottons exported, and if now adopted will harmonize and make symmetrical all our laws on this subject. Another article is distilled spirits, which are now imported, merely colored and styled "essences," whereby a great amount of fraud is committed on the Canadian frontier. It is in order to reach this class or description of spirits which may be thus fraudulently introduced that the provision of this bill was introduced into the original tariff bill, and has been inserted in the present bill. In connection with this subject, and in order to prohibit the introduction of distilled spirits in very small parcels, I am directed by the Committee of Ways and Means to move an amendment by way of a proviso, which also is similar in its terms to a provision embraced in the tariff bill as passed by this House. I move to amend by inserting at the end of the first section the following:

*Provided, That brandy and other spirituous liquors may be imported in casks or other packages of any capacity not less than thirty gallons; and that wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each; and wine, brandy, or other spirituous liquors, imported into the United States, and shipped after the 1st day of October, 1866, in any less quantity than herein provided for, shall be forfeited to the United States.*

The amendment was agreed to.

Mr. Harding, of Kentucky, arose to a point of order, and inquired whether this bill should not, under the rules, be considered in Committee of the Whole.

The Speaker:

The House dispensed with the consideration of the bill in Committee of the Whole. The gentleman will find by referring to the Globe that the bill was by unanimous consent made a special order of the House.

Mr. Morrill:

The second section of this bill is simply the provision which was incorporated in the tariff bill at the suggestion of the gentleman from California. The effect of it is that vessels engaged in the trade with the Sandwich Islands shall not be subjected to taxation for each voyage, but shall pay an annual tax in the same manner as our lake and coasting vessels now do. I think there will be no objection to this.

The third section is in relation to allowing the importation and exportation of guano.

The fourth section has reference to the abolition of the bounties allowed to our fishermen, and also proposes to allow a drawback on the salt actually used in curing fish. The present duty on dry cod-fish is only half a cent per pound; and the cost of the salt used in curing the fish is nearly as much as the duty on fish, and if duties shall be required to be paid on the salt used our fishermen will have an unequal contest. Whether this provision be incorporated in the law or not the fishermen can easily evade paying the duty by procuring salt in the provinces. There can be no doubt of the propriety of the provision, and I think there will be no objection to it, especially when we consider that the tendency will be to keep down the price of one article of cheap food.

Sections five and six have relation to our railroad traffic of merchandise and produce through the Canadas without the payment of duties. It is proposed to allow to the Canadians the same privilege of transporting merchandise across our territory which they accord to us.

The object of the seventh section is that parties who have made accidental overpayments of money for customs may have the excess refunded.

The eighth section is intended for the benefit of our internal revenue officers who have been collecting duties for some years past upon cotton, and in some cases recently they have been sued in the Southern State courts for the recovery of the money thus collected. This section simply provides for the transfer of such suits into the courts of the United States.

The next section relates to the ascertainment of the value of imported merchandise. A similar provision has already been passed by the House. I desire only to offer an amendment to strike out, in the second and third lines, the words, "except in cases herein otherwise provided for."

The only other section of importance, or to which I deem it necessary to call the attention of the House, is the last section, providing for a Bureau of Statistics. This is for the use and benefit of this House, and will, I trust, have no opposition. And now, Mr. Speaker, as these sections have all, or very nearly all, been acted upon by the House, I move the previous question on the bill and amendments.



The amendments reported by the Committee of Ways and Means were agreed to and the bill engrossed and read the third time, when Mr. Morrill demanded the previous question on its passage.

Mr. Stevens moved to lay the bill on the table, remarking that there had been no opportunity to offer amendments and he did not wish to have such a bill passed. This motion was defeated by a vote of 33 yeas to 82 nays, 67 not voting.

The main question being then ordered, the bill was passed by the following vote:

YEAS.—Messrs. Alley, Allison, Ames, Delos R. Ashley, James M. Ashley, Banks, Barker, Baxter, Bidwell, Bingham, Boutwell, Brownell, Broomall, Bundy, Reader W. Clarke, Sidney Clarke, Cobb, Conkling, Davis, Dawes, Deming, Donnelly, Driggs, Eliot, Farnsworth, Garfield, Hale, Abner C. Harding, Hart, Higby, Holmes, Hooper, Hotchkiss, Asahel W. Hubbard, Chester D. Hubbard, John H. Hubbard, James R. Hubbell, Hulburd, Ingersoll, Jenekes, Kelley, Ketcham, Koontz, Laflin, George V. Lawrence, William Lawrence, Loan, Longyear, Lynch, Marston, McClurg, McKee, McRuer, Mercur, Miller, Moorhead, Morrill, Morris, Moulton, Myers, Newell, O'Neill, Paine, Perham, Plants, Price, Raymond, Alexander H. Rice, John H. Rice, Rollins, Sawyer, Seofield, Shellabarger, Spalding, Stevens, Thayer, Francis Thomas, Trowbridge, Van Aernam, Warner, William B. Washburn, Welker, Wentworth, Whaley, Williams, Windom, and Woodbridge.—87.

NAYS.—Messrs. Anderson, Baker, Benjamin, Boyer, Buckland, Dawson, Defrees, Eldridge, Farquhar, Glossbrenner, Aaron Harding, Humphrey, Johnson, Julian, Kerr, Kuykendall, LeBlond, McCullough, Niblack, Nicholson, Noell, Orth, Pike, Samuel J. Randall, Ritter, Ross, Rousseau, Sitgreaves, Taber, Taylor, Thornton, Trimble, Robert T. Van Horn, Henry D. Washburn, James F. Wilson, and Wright—36.

NOT VOTING.—Messrs. Ancona, Baldwin, Beaman, Bergen, Blaine, Blow, Brandegee, Chandler, Cook, Cullom, Culver, Darling, Delano, Denison, Dixon, Dodge, Dumont, Eckley, Eggleston, Ferry, Finck, Goodyear, Grider, Grinnell, Griswold, Harris, Hayes, Henderson, Hill, Hogan, Demas Hubbard, Edwin N. Hubbell, Jones, Kasson, Kelso, Latham, Marshall, Marino, McIndoe, Patterson, Phelps, Pomeroy, Radford, William H. Randall, Rogers, Schenck, Shanklin, Sloan, Smith, Starr, Stilwell, Strouse, John L. Thomas, Upson, Burt Van Horn, Ward, Elihu B. Washburne, Stephen F. Wilson, and Winfield—59.

In the Senate the bill was referred to the Committee on Finance, from which it was reported by Mr. Fessenden, July 20th, with two amendments. It was taken up on the 24th and considered by sections. In regard to the ninth section Mr. Sherman said:

I am directed by the Committee on Finance to move to strike out the ninth section of the bill, and as this is an important provision I hope Senators will pay sufficient attention to know what it is. The ninth section proposes to add to the dutiable value of imported merchandise the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, manufacture, or production, to the vessel in which shipment is made to the United States, and also the value of the sack, box, or covering in which the goods are contained, and commission at the usual rates, but not in any case less than  $2\frac{1}{2}$  per cent., &c. The effect of this section is, in a great variety of cases, and especially in the case of heavy goods, to add to the duties on them by adding to the value of the merchandise, and consequently a percentage on that increased value raises the duties. It was found that in certain heavy articles, especially very coarse wool, this section would operate very severely. It was first proposed to make an exception of the article of wool, and perhaps other articles, but as this is a temporary provision only designed to be enforced until the new tariff act will take effect, we think it better to strike out the whole section.

The principal objection to the section is that it would introduce into the computation of value to be assessed at the custom-house elements of uncertainty. It would be difficult to ascertain the cost of a package, very difficult to ascertain the cost of transportation from the place of production to the place of shipment and then to the ship. All these are elements of computation which would give rise to fraud and, perhaps, inequality. Bulky articles of least value would have the largest addition made to them, when probably they ought to have the least. At the next session, in framing the tariff bill, of course the rates of duties can be adjusted to meet this difficulty.

Mr. KIRKWOOD. Unless there be some better reason than that which has been given in regard to coarse wool why this should be stricken out, I prefer that it should be retained.

Mr. SHERMAN. The trouble is that it operates on every class of goods, and it introduces elements of uncertainty into every invoice in the custom-house, because they will have to enter into a computation of all these different things, and the importing



merchant must be prepared with information which the law did not require him to furnish heretofore. To require it now suddenly, merely for a few months, would seem to be a great hardship. It was proposed, indeed, if this ninth section should be continued, to make an exception of wool, and the Senator will see that we should be involved in a difficulty.

Mr. Edmunds opposed the amendment and said :

The objection of the Senator from Ohio that this section suddenly changes the rule so that importers cannot be advised of it would apply to every change of the law. It is no more sudden than any other change, and it certainly provides what I have always regarded as the proper doctrine of tariffs where you proceed upon valuation—that you proceed upon the home valuation. These costs and charges of transportation are elements which enter into the value of the property when it reaches the point where revenue is derived from it—when it reaches the point where it comes in competition with home productions. Therefore, in my judgment, whatever is a component element of the value of the property when it reaches the place of consumption ought to be, as it is in truth and in fact, a legal part of that value for the imposition of duties.

Now, it is well known to those engaged in the manufacture and in the production and sale of wool, for illustration, that South American wools are imported into the markets of the United States, and always have been based upon the foreign cost, and by frauds and intermixtures of foreign substances the value per pound is reduced below the amount fixed by law for the higher duty, whereas if you added the cost and charges of transportation the real value and expense of the product would be nearly or quite doubled when it reaches this market. Then it comes in under the low duty, and the moment it is in the foreign substances are separated and you have a high grade of wool, or a common grade of wool, which comes in competition with your own productions and defrauds the revenue at the same time.

Therefore, it does certainly seem to me better to subject the importer to these little inconveniences than it is to defraud the revenue and to injure that class of our citizens who are engaged in the production of this article and many other articles which in a similar way enter into competition with those of foreign production. I only speak of wool as one illustration, which is somewhat more familiar to me from being called to consider it than many others which could be suggested by other gentlemen. I hope the Senate will keep the section in the bill.

The amendment striking out the ninth section of the bill was agreed to by a vote of 26 yeas to 11 nays; 11 not voting.

After the adoption of further amendments the bill was reported to the Senate and the amendments concurred in. It was then read a third time and passed.

The House disagreeing to the Senate amendments, a committee of conference was appointed, whose report was presented and agreed to on the 26th.

The act, as passed, provides for a duty of \$3 per pound and fifty per cent. *ad valorem* on cigars, cigarettes, cheroots, &c.; on cotton a duty of three cents per pound; on all compounds or preparations of which distilled spirits is a component part of chief value, a duty not less than that imposed on distilled spirits. Section IV repeals "all laws and parts of laws allowing fishing bounties to vessels hereafter licensed to engage in the fisheries:"

*Provided*, That from and after the date of the passage of this act vessels licensed to engage in the fisheries may take on board imported salt in bond to be used in curing fish, under such regulations as the Secretary of the Treasury shall prescribe, and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

Section IX, as amended, prescribes that "there shall be added to the cost or to the actual wholesale price of general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind, in which such goods are contained; commission at the usual rates, but in no case less than 2½ per cent.; brokerage, export duty, and all other actual or

usual charges for putting up, preparing, and packing for transportation or shipment.

\* \* \* \* \*

*Provided*, That nothing herein contained shall apply to long-combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added."

Section XI provides that during the period of one year from the passage of this act there may be imported into the United States, free of duty, any machinery designed solely for and adapted to the manufacture of sugar from beets.

Section XII provides, "That upon the re-importation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles."

Section XIV authorizes the Secretary of the Treasury to suspend the collection of the direct tax imposed under act of August 5, 1861, in any of the States heretofore declared in insurrection, the suspension to continue until January 1, 1868.

Under the provisions of the act of July 13, 1866, Mr. Wells, who had been chairman of the revenue commission, was appointed Special Commissioner of the Revenue. Aided by efficient assistants, having retained an office in New York as well as in Washington, he continued the course of investigation previously pursued by the Commission. His duties, as enumerated by section 66, previously cited, were multitudinous, and the sphere assigned him embraced a wide range of subjects of investigation.

The department of Internal Revenue required careful attention, the taxes being not only large in amount, but objectionable in character. Although cheerfully borne during the war, they were at this time regarded as oppressive, especially to industry. To institute careful inquiries into each branch of oppressive taxation, especially into cases of duplication or multiplication of taxes, and to suggest such remedies therefor as should be just to the Government, and not oppressive to the tax-payers, were duties at once severe and delicate. It is true that some of the most objectionable forms of taxation had, on the recommendation of the revenue commission, been considerably modified by the act of July, 1866, but enough remained to justify to some extent the complaints made against it. In his report, under date of December, 1866, he made the following recommendations for reduction of internal taxation. From 5 to 3 per cent. on manufactured articles; an entire removal of taxes on bar, plate, and sheet-iron and upon the elements of the manufacture of steel; of from  $2\frac{1}{2}$  to  $1\frac{1}{2}$  per cent. on the gross receipts of sugar refineries; and an entire removal of the tax upon salt, sulphuric acid, and emery.

The Customs department of the revenue, however, required most attention.

A bill (H. R. 718) imposing higher rates of duty on most articles of importation, having passed the House of Representatives at the first session of the Thirty-ninth Congress, was referred by the Senate to its Finance Committee, with instructions to report thereon on the second Monday in December, 1866.

Meanwhile the Special Commissioner of Revenue was instructed by the Secretary of the Treasury to give the subject of the revision of the tariff especial attention, and to report a bill which, if approved by Congress,



would be a substitute for all acts imposing customs duties, and which would render the administration of this branch of the revenue system more simple, economical, and effective. Mr. Wells accordingly entered upon the discharge of the duty thus devolved upon him, and proceeded to obtain the necessary information from those persons whose thoroughly practical acquaintance with the subject enabled them to render valuable aid in the preparation of a bill calculated to secure to the Government a revenue commensurate with its necessities, and proposing such modifications in the tariff laws then in force as would better adjust the duties on foreign imports to the internal taxes on home productions. After laborious and patient investigation he prepared and submitted the form of a bill which, with some amendments, was passed by the Senate on the 31st day of January, 1867, as an amendment to House bill, 718.

This bill was subsequently defeated in the House, the session being so near its termination that it could only be reached by taking it out of Committee of the Whole, for which purpose the requisite two-thirds vote could not be obtained. It was evident, however, that if the measure could have been brought before the House it would have passed by a considerable majority.

#### THE TARIFF ACT OF MARCH 2, 1867.

On the 23d day of July, 1866, Mr. Bingham introduced into the House of Representatives "A bill to provide increased revenue from imported wool, and for other purposes;" which was passed and sent to the Senate for its concurrence. The termination of the session occurred before action could be had upon it.

On the 10th day of December, 1866, being at the commencement of the second session of the Thirty-ninth Congress, the said bill was taken up in the Senate and referred to the Finance Committee. On the 1st day of March, 1867, that committee was discharged from its further consideration, when

Mr. Sherman moved to amend the bill by substituting therefor the Senate bill relating to the same subject. He subsequently withdrew this amendment, however, and some further amendments having been proposed and rejected, the bill was put upon its passage.

Mr. Morrill, of Maine, said he should be obliged to oppose any action which did not look to the general protection of the industry of the country. A measure so partial as this did not commend itself to his judgment. He would rather forego all action at present than to adopt this bill.

Mr. Sherman:

I have but one rule in regard to matters of this kind, and that is to accomplish as much good as I can, and only to attempt that which I can accomplish. Here is a bill which the House has passed, upon full and careful consideration, the result of mature deliberation, which we can now pass and make a law. We know that any amendment to this bill at this stage of the session necessarily defeats it.

Mr. Henderson:

Before the vote is taken I desire to say that this is an illustration to our Eastern friends of the working of the tariff. This is tariff to satiety. This, perhaps, is an overdose. It is commending to them the poisoned chalice. As my friend from Rhode Island has said, we are delivered into the hands of the Philistines.

The question being taken by yeas and nays, resulted as follows:

YEAS.—Messrs. Anthony, Cattell, Chandler, Conness, Cragin, Dixon, Edmunds, Fogg, Foster, Fowler, Frelinghuysen, Grimes, Harris, Howard, Howe, Kirkwood, Lane, Norton, Nye, Poland, Pomeroy, Ramsey, Ross, Sherman, Stewart, Trumbull, Van Winkle, Wade, Willey, Williams, and Yates—31.

NAYS.—Messrs. Buckalew, Creswell, Davis, Henderson, Hendricks, Johnson, McDougall, Patterson, Saulsbury, Sprague, Sumner, and Wilson—12.

Absent, 9.

The bill provides that from and after the passage of the act all wools, hair of the alpaca goat and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into three classes, to wit, clothing-wools, combing-wools, and carpet-wools. Upon wools of the first class, of the value of 32 cents or less per pound, the duty shall be 10 cents per pound, and, in addition thereto, 11 per cent. *ad valorem*; exceeding 32 cents in value, the duty shall be 12 cents per pound and 10 per cent. *ad valorem*. Upon wools of the second class, and upon all hair of the alpaca goat and other like animals of the value of 32 cents or less, the duty shall be 10 cents per pound and 11 per cent. *ad valorem*; exceeding 32 cents per pound, 12 cents per pound and 10 per cent. *ad valorem*. Upon wools of the third class, valued at 12 cents or less per pound, the duty shall be 3 cents per pound; exceeding 12 cents, the duty shall be six cents per pound.

On sheep-skins and Angora goat-skins, unmanufactured, imported with the wool on, the duty shall be 30 per centum *ad valorem*; and on woolen rags, waste, flocks, &c., the duty shall be 12 cents per pound. On woolen cloths, woolen shawls, and all manufactures of wool not otherwise provided for, 50 cents per pound and 35 per centum *ad valorem*. On flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures composed wholly or in part of worsted, the hair of the alpaca goat or other like animals, valued at not exceeding 40 cents per pound, 20 cents per pound; valued at above 40 cents and not exceeding 60 cents, 30 cents per pound; above 60 cents and not exceeding 80 cents, 40 cents per pound; above 80, 50 cents per pound, and in addition thereto 35 per centum *ad valorem*. On endless belts, 20 cents per pound and 35 per cent; on bunting, 20 cents per square yard and 35 per centum *ad valorem*; on women's and children's dress-goods, value not exceeding 20 cents per square yard, 6 cents per square yard and 35 per cent.; above 20 cents, 8 cents and 40 per cent.; on clothing ready made, 50 cents per pound and 40 per centum *ad valorem*; on webbings, beltings, bindings, braids, galloons, fringes, gimps, cords and tassels, dress trimmings, 5 cents per pound and 50 per centum *ad valorem*. On Aubusson and Axminster carpets, and carpets woven whole for rooms, 50 per centum *ad valorem*; on Saxony, Wilton, and Tournay velvet carpets, 70 cents per square yard and 35 per centum *ad valorem*; on Brussels carpets, 44 cents per square yard and 35 per centum *ad valorem*; on tapestry Brussels carpets, 28 cents per square yard and 35 per centum *ad valorem*; on screens, hassocks, and rugs, 45 per centum *ad valorem*; on oil-cloths for floors, valued at 50 cents or less per square yard, 35 per centum *ad valorem*; over 50 cents per yard, 45 per centum *ad valorem*, &c., &c.

#### A JOINT RESOLUTION APPROVED MARCH 2, 1867,

provides that from and after its passage machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

#### INTERNAL REVENUE ACT OF MARCH 2, 1867.

The act "to amend existing laws relating to internal revenue, and for other purposes," reduces the tax on raw cotton from three to two and half cents per pound on and after September 1, 1867; imposes an additional special tax on apothecaries, butchers, confectioneries, plumbers, and gas-fitters, and exempts manufacturers of butter and cheese from the payment of special tax. The tax on brown sugar is reduced to one cent per pound; on refined sugar to two per cent. *ad valorem*. The list of articles free of tax is enlarged. The tax on brandy made from grapes to be \$1 per gallon.

The income tax is modified so as to impose five per cent. on all incomes over \$1,000, and exempting from taxation all under \$1,000.

This latter modification was made in accordance with the recommendation of the revenue commission, whose general report contains the following in relation to this subject:

The discrimination at present in the rate levied on incomes under and in excess of \$5,000 is unjust, being in fact a tax on the results of successful industry and business



enterprise; and the commission recommend that this discrimination be abrogated, and the rate be equalized at five per cent.

When the tax upon incomes was first imposed an exemption of six hundred dollars upon the annual gains, profits, or earnings of every person was allowed. This was deemed sufficient at that time to enable a small family to procure the bare necessities of life; but with the large increase in the cost of living there was not a corresponding advance in the receipts of those receiving but small incomes. As the purchasing power of six hundred dollars was fully equal at that time to one thousand dollars now, it would be, in the opinion of the commission, an act of justice, as well as of sound public policy, to extend the limit of the sum exempted. They therefore recommend that in the future assessment of incomes one thousand dollars be exempted from taxation.

A JOINT RESOLUTION APPROVED MARCH 22, 1867,

corrects an error in the above bill by which the words "Canada long wools" had been omitted from the list of wools.

A JOINT RESOLUTION APPROVED MARCH 25, 1867,

declares that from and after its passage there shall be levied, collected, and paid, upon umbrellas, parasols, and sun-shades imported from foreign countries, when made of silk, no lower rate of duty than that now imposed upon piece and dress silks, viz, 60 per centum *ad valorem*; and when made of other materials than silk, the duty shall be 50 per centum *ad valorem*. On wire spiral furniture-springs, 2 cents per pound and 15 per centum *ad valorem*.

A JOINT RESOLUTION APPROVED MARCH 26, 1867,

provides for the importation into the United States, duty free, any object of art imported for presentation as a gift to the United States Government, or to any State, county, or municipal government; and also authorizes the Secretary of the Treasury to refund the duties paid on any steam agricultural machinery imported into the United States during the current fiscal year as models or for experimental purposes.

AN ACT APPROVED FEBRUARY 3, 1868,

"to provide for the exemption of cotton from internal tax," exempts from internal tax all cotton grown in the United States after the year 1867; and also exempts from duty cotton imported from foreign countries on and after November 1, 1868.

THE INTERNAL REVENUE ACT OF JULY 20, 1868,

reduces the tax on distilled spirits and brandy made from grapes to 50 cents per gallon; on chewing tobacco and snuff, to 32 cents per pound; on smoking tobacco, to 16 cents per pound; and enacts that all manufactured tobacco and snuff imported from foreign countries after the passage of this act shall, in addition to the import duties imposed on the same, pay the tax prescribed in this act for like kinds of tobacco and snuff manufactured in the United States, and have the same stamps, respectively, affixed; on cigars of all descriptions made of tobacco, or any substitute therefor, \$5 per thousand; on cigarettes weighing not exceeding three pounds per thousand, \$1 50 per thousand; exceeding three pounds, \$5 per thousand; with a proviso that from and after the passage of this act the duty on all cigars imported into the United States from foreign countries shall be \$2 50 per pound and 25 per centum *ad valorem*.

## THE TARIFF ACT OF FEBRUARY 24, 1869,

imposes duties as follows: On copper ore, 3 cents per pound on each pound of fine copper contained therein; on regulus of copper, and black and coarse copper, 4 cents on each pound of fine copper contained therein; on old copper, 4 cents per pound; on copper in plates, bars, ingots, pigs, &c., 5 cents per pound; on copper in rolled plates, braziers' copper, sheets, rods, pipes, &c., 45 per centum *ad valorem*.

## REPORTS OF THE SPECIAL COMMISSIONER OF THE REVENUE.

In addition to the reports already cited, the Special Commissioner of the Revenue presented a report, through the Secretary of the Treasury, to Congress, in December of each of the years 1867, 1868, and 1869. In his report for 1868 he entered at some length into a critical discussion of the existing system of customs revenue. While admitting that the principle of protection to domestic industry was recognized and acted upon in one form or other by the nations of Europe, England herself not excepted, he pointed out what appeared to him to be defects in the tariff. He thought that "in carrying out the idea of protection, but one rule for guidance would appear to have been adopted for legislation, viz, the assumption that whatever rate of duty could be shown to be for the advantage of any private interest, the same would prove equally advantageous to the interests of the whole country." Mr. Wells continued:

The result has been a tariff based upon small issues rather than upon any great national principle; a tariff which is unjust and unequal; which needlessly enhances prices; which takes far more, indirectly, from the people than is received into the Treasury; which renders an exchange of domestic for foreign commodities nearly impossible; which necessitates the continual exportation of obligations of national indebtedness and of the precious metals; and which, while professing to protect American industry, really, in many cases, discriminates against it. \* \* \* \*

The Commissioner then discussed in detail the tariff on drugs and chemicals, lumber, salt, and pig iron. On the three latter he advocates a reduction of the duties, while in regard to the first he says: "The duties are discordant, and often antagonistic alike to the attainment of either revenue or protection."

In his report for 1869 he treats the subject at still greater length, and recommends the following reductions and removals of duty:

Articles.	Present duty.	Proposed duty.	Duties in fiscal year 1868.
Pig iron .....	\$9 per ton .....	\$3 per ton .....	\$1, 011, 110
Scrap iron .....	\$3 per ton .....	do .....	640, 294
Salt in bulk .....	18 cents per 100 pounds .....	9 cts. per 100 lbs. ...	395, 955
bags .....	24 cents per 100 pounds .....	12 cts. per 100 lbs. ..	740, 270
Coal, anthracite .....	40 cents per ton .....	Free .....	30
bituminous .....	\$1 25 per ton .....	do .....	492, 526
Lumber, round and square timber, sawed and unplanned planks, boards, and deals, laths, clapboards, and shingles.	20 per cent. ....	do .....	1, 262, 020
Fire-wood .....	do .....	do .....	42, 605
Jute and sunn hemp .....	\$15 per ton .....	do .....	57, 543
Hides and undressed skins .....	10 per cent. ....	do .....	977, 325
Leather, except morocco, japanned, and patent leather.	25 and 35 per cent. ....	do .....	1, 363, 431
Hemlock, oak, and other tanning-barks .....	10 per cent. ....	do .....	
Sumac .....	do .....	do .....	53, 605



Articles.	Present duty.	Proposed duty.	Duties in fiscal year 1868.
Lastings and serge, (for shoes, &c., exclusively.)	50 cts. per pound and 35 per cent. ad valorem,	Free .....	*\$1, 157, 000
Bronze or Dutch metal .....	45 per cent. ad valorem.	do .....	*29, 000
Sulphur, crude.....	\$6 per ton, or 25 per cent.	do .....	108, 903
Soda-ash.....	$\frac{1}{2}$ cent per pound.....	do .....	545, 229
Chloride of lime or bleaching-powder.....	30 cents per 100 pounds..	do .....	73, 457
Waste material of any kind for manufacture of paper.	10 per cent.....	do .....	
Esparto or Spanish grass .....	20 per cent.....	do .....	
Barley.....	15 cents per bushel .....	do .....	566, 547
Hatters' and cut furs.....	20 per cent.....	do .....	282, 976
Silk plush, linings and hat-bands, for the manufacture of hats exclusively.	60 per cent.....	do .....	*600, 000

\* Estimated.

Also an entire removal of duties upon the following articles: Ivory, unmanufactured; ivory nuts, vegetable; animals, living; bristles, white chalk, seed or extract of annato, argols, medicinal barks, crude or regulus of antimony, crude camphor, cutch or catechu, unmanufactured cork-wood, feathers and downs for beds, glue stock, varnish gums, crude gutta-percha, crude India rubber, kryolite, bamboo, willow or osier, cudbear, bones, horns, and lithographic stones, the duty on most of which then being ten per cent., and the revenue received, in the fiscal year 1868, amounting to \$1,710,876.

Mr. Wells estimates that the abatement, or removal of duties as above recommended, would reduce the revenue derived from customs to the extent of about twelve millions a year; but believes that the relief to the public, through the consequent reduction of prices, would amount to not less than sixty millions. He then recommends certain other modifications of the tariff, with a view of increasing the revenue or facilitating its collection. It may not be amiss to state, in this connection, that the method of collecting the revenue on beer, spirits, and tobacco by means of stamps originated with the Special Commissioner, whose reports have indicated or recommended many of the reforms in the methods of collecting taxes which have been adopted since 1865.

The office of Special Commissioner of the Revenue expired, by limitation, on the 30th of June, 1870.

#### THE ACT PASSED JULY 14, 1870,

"To reduce internal taxes, and for other purposes," repeals special internal revenue taxes upon occupations after May 1, 1871, except upon brewers, distillers, and dealers in liquors and tobacco. It also repeals the taxes on sales, except such as are paid by stamps, and taxes on sales of leaf-tobacco, manufactured tobacco, snuff, cigars, foreign and domestic distilled spirits and wines, imposed by act of July 20, 1868. Also the special tax on boats, barges, and flats; on legacies and successions; on passports; and on gross receipts, certain stamp taxes, as on promissory notes, for a less sum than \$100, &c., to cease October 1, 1870. Income tax of two and one-half per cent. to be levied for the years 1870 and 1871, and no longer. Taxes upon dividends of banks, trust companies, savings institutions, and insurance companies, and upon the incomes of those in the service of the United States, to cease after August 1, 1870.

## CUSTOMS DUTIES.

The above act also changes the rates of customs duties on certain articles enumerated therein, after the 31st day of December, 1870, that portion thereof relating to the tariff having been added, on motion of Mr. Schenck, in the course of its progress through the House of Representatives, and being, in substance, a bill "to amend existing laws relating to the duty on imports," which had been reported from the Committee of Ways and Means on the 1st day of February, 1870, and discussed in Committee of the Whole until May 16 following. Mr. McCarthy, of New York, a member of the Committee of Ways and Means, expressed his views at some length in regard to the measure, and stated certain facts which had prompted the action of the committee in regard to it. He said:

The committee have discovered that under an ad valorem duty a large amount of frauds have been practiced upon the Government through false invoices of value; and, whenever practicable, have substituted a specific duty in place of ad valorem. These false invoices of value have been presented and sworn to by manufacturers and importers of every grade of character and of wealth, from the highest to the lowest, at home and abroad.

While having the question of revenue in view as the fundamental principle, I have also desired to judiciously protect our labor and the industries of the country; and while doing this, have desired to reduce the tariff on tea, coffee, sugar, and spices, articles of daily use and necessity among all classes of our people, costing all equally alike, according to numbers and not according to wealth. I have also desired largely to increase the free list, by putting upon it articles not possessed, grown, or manufactured in our country; in most cases a raw material for many of our industries; in this way stimulating and increasing labor, having in view at all times the financial condition of our country and its necessity for revenue. I repeat the proposition of the President and the Secretary of the Treasury, that it is of vital importance to the interests of the country to keep up the revenue of the Government.

Our progress in population and wealth is without a parallel in the history of nations. We have within our geographical limits deposits of raw material sufficient to supply a large part of the habitable globe for centuries to come with all the important productions which require labor, mechanical and manufacturing industry, to make them useful and valuable to man. All these, without a tariff, both for revenue and protection, would have remained in their natural state, mainly undeveloped and valueless. Another decade of years will add a long list of States to the advocates of the American policy of efficient protection from the accumulated capital and cheap labor of Europe.

A tariff may at first increase prices—in fact it generally does; the result of which is to stimulate experiments and investments of capital for production. Thus the genius of our people is stimulated, giving birth to a great variety of industries before unknown in our country.

Mr. Blair, of Michigan, in advocating the passage of the bill, said:

If there is any subject of legislation wherein stability and permanence are desirable, it is this. It concerns the revenues as well as the entire business of the country. We are in no condition to enter into hazardous experiments. Capital invested in great enterprises is in danger of being destroyed by unlooked-for changes in the laws. Investments are prevented by the uncertainty which agitation creates. Labor lets fall its implements, and business stagnates when the wisest men cannot tell what is safe. "Let us alone, let us alone," is the anxious cry of all the industries. To this course the President and Secretary of the Treasury earnestly advise, both on account of the revenues and the great and increasing prosperity of our manufacturing and producing industries. And it would seem that this is only the demand of good sense. Our successes in this direction have surpassed all expectation. The debt, which seemed a burden too heavy to be borne, has been carried easily, and begins to grow lighter upon our shoulders. Even the Special Commissioner of the Revenue, whose chronic discontent is sad to behold, admits "the apparent continuance of that same wonderful ratio of progress and development which, with the exception of a period of war, has especially characterized the annual history of the nation for the last quarter of a century."

Considering all that the nation has passed through in the last ten years, the "apparent continuance of that same wonderful ratio of progress and development" is surprising enough, I think, to lead a thoughtful man to doubt whether, after all, the laws under which this has occurred have been so very unwise; and whether, on the whole,



it will not be better to continue to pursue substantially the same course which has thus far resulted so favorably. The iniquitous tariff, as some gentlemen persist in characterizing the present law, has not, to say the least, been able to interrupt the continuance of our wonderful progress.

If the object of a tariff for revenue only is to produce revenue, then it would seem that the present act has a valid claim to be such a tariff, and it is a historical fact that the several acts of Congress now in force laying duties upon imports were enacted with special reference to the production of a large and permanent revenue from this source. That these laws were wisely adapted to the object had in view, the result has abundantly proved. I do not say that no changes can be made in the present law with advantage, but that the great principle upon which it is based is as sound financially as it is economically; and I may say, that in the changes proposed by the committee in this bill—and they are many in number—the prime object, which is revenue, has never been lost sight of.

Mr. Blair proceeded to discuss the protective phase of the question as well as taxation in general.

Mr. Cake, of Pennsylvania, presented a review of former revenue laws and the effect which they had produced upon the trade and prosperity of the country.

Mr. Negley, of Pennsylvania, declared himself in favor of protective legislation, but opposed to discriminating duties. "A low tariff," he said, "increases our national debt by the excessive importations which it induces."

Mr. Stevenson, of Ohio, made an argument in favor of a reduction of taxation. He regarded it as entirely practicable, and consistent with the maintenance of the Government, and the payment of interest and other obligations of the nation. He remarked:

It is not my purpose to waste time and strength in the vain endeavor to settle this long-vexed, this insoluble question of protection of free trade. I do not remember the time when that question was not agitated. I do not hope to see the day when it shall have been settled. Indeed, it appears to me to be one of the eternal questions; at least a question that is coexistent with the existence of the human race. But I propose to address myself directly to the question which interests my constituents and the people at large—the reduction of taxation. And we represent a practical people—a people who now need and demand and imperatively require, at the hands of their representatives, a large and liberal reduction of the burdens of taxation. The internal revenue system is not, in my opinion, a just and equal one, nor can it ever be made a just and equal one any more than the tariff system can be made a just and equal system. And I incline to the opinion that one of the errors committed by our forefathers in framing the Constitution (and since we have amended it in such material matters lately, we can afford to say that they did commit some errors in framing it) was in not permitting direct taxation upon property according to its value.

Mr. Wood, of New York, opposed the principle of protection in extended remarks.

Mr. Kerr, of Indiana, followed with an argument to the same effect. He said:

After the freedom of speech, of religion, and of the press, the most inestimable boon for which our race ever contended is the freedom of trade and commerce. Ever since the struggles in human society began, between justice and selfishness, liberty and oppression, the favored classes and the neglected multitudes, tariffs have been the chosen legislative citadels of wrong. Intrenched behind their specious theories and false pretences, dishonest oracles have deceived the people. Professing solicitude for their prosperity, they have exacted grinding tribute from their unpitied toil and sweat. Promising commercial independence and national development, they have enslaved the people and impoverished nations. The assumptions and theories of protectionists are never safe or reliable, and will not bear the test of scrutiny and analysis. The anomalous and abnormal condition of our tariff system mocks the spirit of the age. It ignores the commercial brotherhood of mankind, and the equal rights of our own citizens.

Mr. Kerr argued at great length in support of his views.

Mr. Cook, of Illinois, made an argument in advocacy of a reduction of duties and of taxation generally.

Mr. Johnson, of California, denounced the internal revenue laws as being intolerably unequal and unjust, and illustrated by referring to the alleged fact that the grape culture of California is going to decay



through neglect, on account of the heavy burdens placed upon the distillation of brandy from grapes, the production of wines, &c.

In the session of March 24, the House having resolved itself into Committee of the Whole, and resumed the consideration of the special order, being "the bill to amend existing laws relating to the duty on imports and for other purposes," Mr. Allison (Iowa) obtained the floor, and proceeded to address the committee. He regretted that he was compelled to differ from the majority of the Committee of Ways and Means with reference to the expediency of the proposed measure, except in so far as it results in a reduction of the burdens of taxation imposed upon the great body of the people.

With the present requirements of the Government, it cannot be pretended that the United States can now approach anything like a system of free trade. The Secretary of the Treasury, in his last annual report, indicates to us that it is absolutely necessary for the general purposes of the Government to raise a revenue of \$291,000,000. He states that, under existing internal revenue laws and tariff laws, there will be raised during the present fiscal year revenue to the amount of \$393,000,000, showing a surplus in the Treasury at the end of the present fiscal year of \$102,000,000, unless there should be a reduction of taxation. The Committee of Ways and Means have already, in their present report upon the tariff, and the report which they will, I believe, soon make with reference to internal revenue, decided upon a reduction of the revenue to the extent of \$50,000,000, reducing the internal tax \$30,000,000 and the duties upon imports \$20,000,000. This reduction of taxation is, I believe, so universally acquiesced in by gentlemen upon both sides of the House, that its expediency or necessity cannot be a subject of discussion here. The only question upon which a difference of opinion can arise is, whether this reduction shall be limited to \$50,000,000, or whether there shall be a greater reduction.

Of course it is not proper for me here to speak of the method which the Committee of Ways and Means propose for the reduction of internal taxation, as the report upon that subject has not yet been made. But I can say that, if we decide to allow the income tax to remain, then, in order to reach a reduction of \$30,000,000, it will be necessary to dispense virtually with all other taxes excepting those upon distilled spirits, fermented liquors, and tobacco, together with the taxes derived from stamps, and a few miscellaneous taxes, such as bank taxes, lotteries, &c.

The question immediately before the House for consideration is, what reduction of duties shall be made under our tariff laws, and how that reduction shall be made. It is the judgment of perhaps a majority of this House that the present protective duties upon imports should be continued; and it therefore becomes proper to inquire what classes of articles are protected under the existing tariff, and the extent of such protection.

An examination of this tariff will disclose the fact that only a few of the vast number of industries in this country are protected specifically by existing laws. The manufacturers of iron in its ruder forms are protected. The manufacturers of woolen goods are fully and amply protected, as I shall endeavor to show in my remarks hereafter. The manufacturers of cotton goods are also protected, not, however, to the same extent as those of many other articles. The manufacturers of steel are also largely protected. Those who are engaged in the solar evaporation of salt, or in its manufacture in the finer forms, are also largely protected.

Mr. Allison here referred to the estimate of Hon. D. A. Wells, Special Commissioner of Revenue, that over 1,000,000 skilled artisans, machinists, ship-builders, carpenters, shoemakers, blacksmiths, masons, &c., are engaged in the manufacture of articles for consumption, and are not included in the protected classes. In regard to the relative values of the annual products of the leading industries, he presented the following table from Mr. Wells's report:

Agriculture .....	\$3, 232, 950, 000
Cotton manufactures .....	71, 500, 000
Woolen manufactures .....	66, 000, 000
Iron production, pig and bar .....	119, 950, 000
Leather manufactures .....	222, 600, 000
Railway service .....	360, 000, 000
Fisheries .....	100, 000, 000
Total .....	<u>4, 223, 000, 000</u>



The gross product of the country being estimated by the Commissioner at \$6,825,000,000, more than one-third of it remains to be attributed to the classes whose products are not enumerated in the table, such as the various classes of mechanics above mentioned, while agricultural and other unprotected commodities constitute the greater part of the value of the products there enumerated.

After alluding to the tendency to an increase in the relative magnitude of our agricultural industry, thus increasing the surplus of agricultural products, he proceeded as follows:

That surplus must have a market somewhere, and that market will be found principally in Europe, in its natural form, or in the shape of flour, pork, beef, or some other concentrated product. This can only be avoided by such an adjustment of our industries as will make us large exporters of manufactured products, which is practically impossible under our heavy taxation, direct and indirect.

It is said by those who defend the present and proposed tariff that if we wait long enough commodities will be cheapened. How long shall we be required to await this happy result when exactions under the tariff will be paid by the foreign producer? Certainly not until we can manufacture like articles cheaper than they can be manufactured abroad. There are instances, doubtless now, where the tariff does not add to the cost of the article to the consumer, depending upon the character of the production, the particular place of production, and the relative cost of transportation to distant parts of the country. But this cannot be true generally.

A striking illustration of this untruth may be found in the case of an article of large production, and the raw materials of which are in great abundance, namely, iron, as set forth in a report made to the House by the committee appointed to take into consideration the cause of the decline in American commerce. The testimony disclosed in that report shows that it is impossible for us to compete with the English in building ships. And why? Because the tariff, by increasing the duty on iron, has increased its cost. Now, if it has increased the cost of iron to the ship-builder in this country, it has also increased its cost to every consumer in this country. \* \* \*

I have stated that the total taxation for the present year, under the existing laws, amounts to \$393,000,000. We expect to reduce this about \$50,000,000; and all agree that from \$150,000,000 to \$160,000,000 of the sum raised should be raised by means of duties upon articles imported. The act of 1862, authorizing a loan, pledges the duties upon imports, first for the payment of interest on the public debt, and, secondly, for the payment of 1 per cent. per annum of the principal. The annual interest is \$125,000,000, and the sinking-fund that is required \$25,000,000, so that good faith requires at least \$150,000,000 from imposts. The practical question is, how shall these duties be proportioned among the various articles imported, so as to take out of the pockets of the people the least possible sum over and above the amount actually placed in the National Treasury, meanwhile discriminating in favor of articles of necessary consumption and against articles of voluntary consumption, commonly denominated luxuries?

Impost duties thus levied, with an annual importation of about \$450,000,000 in value, will certainly require an average rate of duty sufficient to give our producers of manufactured products greatly the advantage over the manufacturers of similar products in foreign countries.

It is claimed that the high rates of our present tariff are necessary because the revenue to be obtained therefrom is essential to the Government, and that, if we reduce the rates at all, the effect will be the depression of all the industrial interests of the country. The tariff of 1846, although confessedly and professedly a tariff for revenue, was, so far as regards all the great interests of the country, as perfect a tariff as any that we have ever had. If any interest was depressed under the tariff of 1846, it was the iron interest. I do not believe that this interest, as compared with other interests, had sufficient advantage under that tariff; yet, when we compare the growth of the country from 1840 to 1850 with the growth of the country from 1850 to 1860, the latter decade being entirely under the tariff of 1846, or the amended and greatly reduced tariff of 1857, we find that the increase in our wealth between 1850 and 1860 was equivalent to 126 per cent., while it was only 64 per cent. between 1840 and 1850, four years of which decade were under the tariff of 1842, known as a high protective tariff, but the average rate of which was about 70 per cent. below the existing rate, or 27 per cent. under the tariff of 1842 as against 44 per cent. upon all importations under the present tariff. Our industries were generally prosperous in 1860, with the exception, possibly, of the iron industry. This was the statement of Mr. Morrill, of Vermont, on this floor during the discussions of the tariff of 1864.

With regard to the condition of the steel industry in 1860, the steel manufacturers in 1860, memorializing Congress for increase of duties on steel, stated that—

"It was reserved to Pittsburgh to bring about the first substantial and enduring success in the year 1860; and, encouraged by our example, numerous establishments have sprung into existence, as already indicated in this paper."



This shows that, under the revenue tariff of 1857, which imposed only an *ad valorem* duty of 12 per cent. on steel, a substantial success was achieved in the steel manufacture in 1860.

Mr. Allison then noticed briefly the growth of the existing tariff; when at 4.30 p. m. the committee took a recess.

In the evening session of the same day, Mr. Allison yielded the floor to Messrs. Haight, (New Jersey,) Hays, (Alabama,) and Burchard, (Illinois.)

Mr. Burchard contended that the public exigencies no longer required the same heavy taxation which the extraordinary expenditures of the war had rendered necessary, and that the condition of business throughout the country was such as to demand a lightening of the burdens borne by the people. He presented figures tending to show that the revenues from customs might safely be diminished to the amount of \$33,000,000 per annum, and proceeded to inquire where this reduction should be made. He said:

The warrant and guide for Federal taxation must be found in the Constitution. It is there expressly granted in clear and unmistakable language:

"The Congress shall have power to lay and collect duties, imposts, and excises, to pay the debts and provide for the common defense and general welfare of the United States."

But not less clearly and explicitly is indicated the object for such taxation and the rule of assessment. In order to secure equality of contribution from the different sections of the Union, apportionment of direct taxation was restricted to the basis of representative population. Financial ability, resources, extent of protection afforded by the Government, were not to be regarded; simply numbers and representation. Equality of apportionment in case of direct, and uniformity of rate in case of indirect, taxation, is the constitutional limitation. Uniformity of rate is apparently required for the purpose of securing, as far as practicable, equality of contribution "throughout the United States."

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To secure equality of taxation, we certainly should consider whether the consumption of the dutiable articles is general or local. Is the Treasury enriched by receiving the whole tax that the consumer pays? If the use of the dutiable articles is universal, the tax paid by the consumer will be distributed throughout the United States. A large portion of the customs received is now collected from articles of general consumption, that secure to the Government the whole tax paid by the consumer. Where duties are imposed upon articles of exclusive foreign production, all the tax inures to the benefit of the taxpayer. It goes to support the Government and reduce its debt. In the case of duties upon articles of domestic and foreign production, where the price is enhanced, it is different. Only that portion of the tax paid by the consumer goes into the Treasury which is paid upon the foreign article. The home producer diverts to himself from the Treasury all of the tax that the Government would have received if the home product had been imported. Taxation is not lightened, although the revenue is diminished. There may be, and generally is, a gain to the domestic producer of the taxed commodity; but the benefit usually is partial and local, while the tax is general, and falls upon the whole community. The advantage accruing at first to the industry itself may extend to other dependent local industries and to the profits of capital invested therein, and even benefit the agriculturists in the vicinity; but it is local as to the section of a country, and thus partial and unfair to other portions of the Union.

Now, there are three ways, at least, of correcting this inequality. First, the imposition of duties upon articles exclusively of foreign growth and production; second, the extension of this tariff to duties upon the import of such articles of foreign and domestic production as are common to all parts of the Union; third, such adjustment of the tariff upon imports of articles which are of limited and sectional home production that the benefit to one section and industry of the Union shall be compensated by an equal benefit to every other section and industry.

It seems to me that a tariff framed without reference to one of these principles cannot avoid being unjust and oppressive to some of the industries of the Union, and is not within the spirit and intent of the constitutional limitation of the taxing power.

The advocates of a tariff for protection without regard to revenue, that is, of a tariff framed to lessen foreign competition and prevent importations, insist that the foreign producer pays the duty. It is needless to dispute the proposition. If true, I claim that a duty which restricts or prevents foreign competition is a benefit to the domestic producer of the taxed article, and that, in the adjustment of a tariff for revenue, the special benefits or protection shall accrue to all sections of the Union; that a few



industries and interests shall not be selected as deserving of consideration, and others ignored and neglected; that care should be exercised to benefit every section and industry; that its incidental protection should extend to mining, agriculture, commerce, and even fisheries, as well as to "domestic manufactures." \* \* \*

Gentlemen, in their earnest efforts to secure congressional aid for the industries of their own section, seem to overlook the great industry of this country, surpassing in results and numbers engaged all others. Not disparaging any other employment, I desire to urge that the agriculturists and the agricultural States of the Union are deserving of the like consideration that is claimed for miners and manufacturers.

West of the Ohio River and north of its mouth dwell one-third of the present population of the Union; within this area ten States contain over 12,000,000 of industrious, intelligent people; a soil of surpassing fertility yields a surplus, yearly increasing, of agricultural produce. Millions of bushels of wheat, corn, and oats, and vast quantities of beef, pork, and other food must go to other States and other countries for consumers. The farmers of that region have invested their frugal earnings in the lands upon which they reside. They have paid the Government for the right to possess and cultivate them; their capital consists of their farm and improvements, with their implements and stock; whether profitable or unprofitable, they cannot abandon their homes or allow their fields to lie waste; they accept less compensation for their labor and the use of their capital, and hope to reduce the cost of production in succeeding years or obtain a better yield or a better price.

Chief among these States having a common interest, from contiguity of territory and similar production, is my own State of Illinois. If there is an agricultural State in the Union, she can claim the appellation. In 1868 her production of corn was 134,360,000 bushels; of wheat, 28,560,000 bushels, being nearly one-seventh of the whole product of the United States for that year. Besides this, she exported large quantities of beef, pork, seeds, and other farm products.

The Commissioner of Agriculture estimated, from returns to his Department, the total amount of wheat grown in the United States in the year 1868 at 224,000,000 bushels; of this probably 32,000,000 were used for seed for the succeeding crop; and the custom-house returns show that our exports of wheat and flour above imports, for the fiscal year 1868-'69, equaled 28,000,000 bushels. This leaves 164,000,000 for consumption in the United States, or about  $4\frac{1}{2}$  bushels *per capita*, estimating the population for the year 1868 at 33,500,000.

Mr. Burchard proceeded to present some figures tending to show the extent of the grain-growing interest and the small profit which the farmer could realize in the production of that staple. He argued that the implements used by the farmer and the transportation of his produce are increased in cost by the tariff, and that his profits are thus reduced below their normal level. He said:

We are told that we must diversify our industry; that the farmers of Ohio, Illinois, Indiana, Iowa, Minnesota, Michigan, and Missouri are producing too much grain; that we must let some of our fields lie idle, and our capital invested in farm implements and stock be converted into other forms of capital; that the people engaged in agricultural pursuits must be compelled, by imposing heavy duties on commodities consumed, to engage in manufactures. Distant from the supplies of the raw material as well as distributing centers for manufactured articles, without accumulated capital, and with high rates for its use, the western farmer, driven by necessity from his farm, attempting to compete with manufacturers in older States possessing these advantages in which his State is deficient, finds that the tariff, to be of benefit to him, must commence its protection on the shores of the northern lakes, and extend its limits to the eastern slope of the Alleghanies.

But it is said that a reduction of the duty on iron, salt, and other manufactured articles will cheapen labor. With the reduction in the cost of food and the means of living, ought not and cannot manufacturing labor accept the same diminished reward that the agricultural receives? Will a reduction in duties correspond to the reduction in food and the profits of agriculture break down manufactures? All being lowered alike, there would be no inducement to change to a business where the profits and compensation were reduced in the same degree. If the manufacturers in the country requiring high protection to compete with foreign goods of the same class should cease to manufacture, but a portion of the laborers would engage in farming; a large proportion would engage in other avocations.

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An increase of manufacturing here has not diminished the amount of our agricultural surplus, or sensibly increased the price of any of the exportable farm products. If it has diminished manufacturing abroad, it has either driven more laborers there to agricultural pursuits, and cheapened grain abroad and consequently in this country, or it



has driven men to this country who seek agricultural pursuits as well as other avocations, and increased the farm products of this country.

Mr. Burchard controverted the position of the member from New York, (Mr. McCarthy,) that, notwithstanding the tariff on salt, the price of that commodity was lower than before the war, the article having been cheapened by the effect of domestic competition, and the amount of salt produced annually having been increased from 12,000,000 to 20,000,000 bushels. He said:

If the number of persons engaged in the manufacture increased in proportion to the product, the present number employed would be 3,481 persons. If, of the 20,000,000 bushels produced by domestic manufacture, the price of the product is enhanced to the consumer, the amount of the duty, about 10 cents a bushel, the cost to the tax-payers for employing those men is \$2,000,000, not a dollar of which goes into the Treasury.

If a duty, averaging nearly 100 per cent. on the cost of the foreign article, is necessary to maintain this branch of industry, we may well consider if it were not better to abandon it. The business, under a tariff of 15 per cent. from 1857 to 1861, seems to have been flourishing. Does it require more protection as the business becomes established?

But the chief objection to the duty on salt is that, of the \$3,000,000 paid for revenue and protection, the greater part is paid by sections of the country and by industries that receive no corresponding benefits. The chief consumption of salt is by those engaged in fisheries and in raising and curing beef and pork. The cattle-grower must supply this article to his stock. To the packer of pork and beef, it is so much addition to the cost, and must, to some extent, be deducted from the price he can afford to pay. It affects the farmer doubly; as a consumer, for personal use he pays his equal share of so much of the tax as falls upon commodities, and, as a producer, it increases the first cost of the exportable products of his farm.

In conclusion, Mr. Burchard disclaimed being a free-trader, and avowed his willingness to see an adjustment of duties that would favor such articles as can ultimately be produced in this country as cheaply as abroad; but he would not protect an industry after it was or ought to be self-sustaining. The incidental benefits to domestic manufactures, resulting from a properly adjusted revenue tariff, would be accorded, he said, without objection; but if year after year duties were raised to meet the demands of special interests, the consequent agitation and reaction would sweep away all protective duties.

In the session of March 25, Mr. Allison resumed his speech. He said:

Mr. Chairman, at the close of the session yesterday afternoon I was endeavoring to show the rise and progress of the existing tariff, and the causes therefor, originating in the internal revenue laws that were passed from time to time, from 1861 to 1865, for the purpose of raising revenue to maintain the Government in its struggle with the rebellion. I stated on the 30th of June, 1864, an *ad valorem* internal revenue tax was imposed upon manufacturers in this country equivalent to five per cent. upon their gross products, and that tax of five per cent. was increased by an act passed in March, 1865, so that it became six per cent. upon the gross product of every article manufactured or consumed in this country, in the way of internal revenue tax. This large internal revenue tax was made the excuse and the cause of the advance of the tariff of July 14, 1862, and June 30, 1864.

Mr. Allison referred to the pledges made by the principal supporters of the several tariff bills passed during and since the war, that they were designed only as temporary measures, and that the high duties which they imposed should be reduced as soon as the exigencies which then required such duties should have passed away. He said:

In 1866, when Mr. Morrill introduced into the Thirty-Ninth Congress a tariff measure as a temporary measure, the manufacturers of the country were groaning under a weight of (internal) taxation equivalent to \$128,000,000 per annum.

These taxes, by successive acts of repeal, have all been removed. First came the revenue act of July 13, 1866, when the internal tax was removed from most manufactures of iron and steel, and reduced upon manufactures of woollens, and the free list enlarged. In March, 1867, a further reduction of taxes was made, and by the act of



March, 1868, all taxes upon manufactures were abolished, save only the tax of \$2 per \$1,000 upon sales; thus practically relieving the domestic industry of the country of a burden which, in 1865, was \$73,000,000 in round numbers; in 1866, \$123,000,000; in 1867, \$92,000,000; and in 1868, \$62,000,000. The abolition of these taxes successively, upon domestic manufactures, had the effect to increase and still increases by so much the tariff on similar articles, inasmuch as no reduction has yet been made in the tariff.

It is admitted by all that the increase of the tariff was commenced and carried on upon the basis of the protective duties of the Morrill tariff of 1861, the increase of direct taxation, which, added to the price of domestic manufactures, rendered an increased tariff necessary, in order to prevent our country from being flooded with cheaper foreign productions. Certainly, then, upon the decrease of internal taxation, the tariff may be, and ought to be, decreased in proportion; the danger being no longer in existence which was sought to be averted by those increased duties.

But I may be asked how this reduction shall be made. I think it should be made upon nearly all leading articles; and for that purpose, when I can get an opportunity in the House, I shall move that the pending bill be recommitted to the Committee of Ways and Means, with instructions to report a reduction upon existing rates of duty, equivalent to 20 per cent. upon the existing rates upon the leading articles, or one-fifth reduction. Even this will not be a full equivalent for the removal of all internal taxes upon manufactures. It will not be difficult to make a reduction upon this basis.

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I desire now to call attention to the leading features of the bill under consideration. No substantial reduction has been made upon any of the leading articles excepting sugar, tea, coffee, spices, and a small reduction upon pig iron. It is true that the free list is enlarged; but it is equally true that this enlargement is, to a great extent, in the interest of the manufacturers, as will be seen by an examination of the leading importations under the existing free list, which importations amounted last year to \$41,000,000.

\* \* If the manufacturer has the tax taken off the articles entering into his manufactures, the price for which he sells his products remaining the same, the result of this decrease of cost of the articles he uses is practically the same as increased protection to him.

Mr. Allison proceeded to consider the provisions of the bill in their relation to cotton, wool and woolen goods, iron, steel, salt, and sugar; and, after speaking at considerable length, concluded as follows:

Our policy should be so to cheapen manufactured products that we can revive our export trade, now swept away, because we cannot compete with other nations in the markets of the world. If we could restore what we have lost, and, in addition, greatly enlarge our exportations of manufactures, we would then have an enlarged home market for our agricultural products, which would then be exported in a concentrated form, in exchange for other commodities which we do not and cannot produce.

Mr. McCormick, of Missouri, argued against the bill, as being oppressive and injurious to the best interests of the country.

Mr. Haight, of New Jersey, announced his intention of proposing an increase of the duty on crockery-ware of 10 per cent., making the duty 50 per cent.

Mr. Hays, of Alabama, was opposed to high rates of duty.

Mr. Kelley, of Pennsylvania, after a few words in reply to the strictures of free-traders on his own State, proceeded to argue that protective duties cheapen commodities rather than enhance their price, and cited the report of a parliamentary commission, "which proves that, notwithstanding our duties on iron and steel, our knives and forks, horseshoe nails, &c., are crowding England out of general markets; that our hoes, shovels, and axes are bought by the people of all her colonies; and that our locks, sewing-machines, and other productions of iron and steel are underselling hers in the streets of London and Birmingham." In verification of this statement Mr. Kelley presented extracts from a "report from the select committee on scientific instruction, together with the proceedings of the committee, minutes of evidence, and appendix," ordered by the House of Commons to be printed July 15, 1868. In this volume is a paper by Mr. Field, containing "a list of some articles made in Birmingham and the hardware district which are largely replaced in

common markets of the world by the productions of other countries." At the conclusion of the paper is the remark that "this list might be immensely extended by further investigation, which the shortness of time has not permitted."

Mr. Kelley criticised the internal revenue system as being inquisitorial in its character and costly to maintain, and expressed himself in favor of its abolition at the earliest day possible. He argued that free trade implied low wages and a limited market for grain, and presented papers from the monthly reports of the Bureau of Statistics showing the wages of different classes of laborers in various parts of Europe, contrasting them with the wages of similar laborers in the United States.

He proceeded to argue that a protective duty is not a tax, and said :

I apprehend that no enlightened student of political economy regards a protective duty as a tax. Even the gentleman from Iowa [Mr. Allison] admitted that in most cases it is not; yet influenced, as I think, by a clever story which the chairman of our committee, who is somewhat of a wag, tells, he does not think the principle applies to pig iron.

Now I think that iron in all its forms is subject to every general law, and that the duty of \$9 per ton on pig iron has reduced the price measured in wheat, wool, and other agricultural commodities, and increased the supply to such an extent as to prove that the duty has been a boon and not a tax. On nothing else produced in this country has the influence of protection been so broadly and beneficently felt by the people of the country at large.

On the 11th of January I submitted to the House some remarks in the nature of a review of the last report of Commissioner D. A. Wells, and showed that, after the production of American pig iron had been without increase for a decade, under the stimulus of this duty we more than doubled it in six years.

The authentic figures I exhibited were as follows :

*Production of pig iron in England and the United States from 1854 to 1862, inclusive.*

Year.	England.	United States.
1854.....	3,069,838	716,674
1855.....	3,218,154	754,178
1856.....	3,586,377	874,428
1857.....	3,659,447	798,157
1858.....	3,456,064	705,094
1859.....	3,712,904	840,427
1860.....	3,826,752	913,774
1861.....	3,712,390	731,564
1862.....	3,943,469	787,662

The Morrill tariff, which raised the duty to \$6, went into effect in 1861. In 1864 the duty was raised to \$9. The results have been as follows :

Year.	England.	United States.
1863.....	4,510,040	947,604
1864.....	4,767,951	1,135,497
1865.....	4,819,254	931,582
1866.....	4,523,897	1,350,943
1867.....	4,761,028	1,461,626
1868.....	.....	1,603,000
1869.....	.....	1,900,000

In connection with these figures, I then invited the attention of the House to the fact that we built last year 65 furnaces in fifteen States of the Union, and that 58 more had been begun. A few years more of such wonderful progress, and we will pro-



duce from our own coal and iron our entire supply of iron and steel, and compete with England in supplying the demands of the world. The vast demand created by the extension of our railroad system, and those of Russia and India, are exceeding the capacity of England. She cannot largely increase her production without largely increasing its cost. The gentleman from Iowa was constrained to admit yesterday that the price of English iron has gone up steadily during the last year because the demand is in excess of her capacity to produce; yet the price of American pig iron has fallen at least \$6 per ton on all grades within the last ten months. What is the cause of this reduction? Not British competition, and that is the only possible competition, for the price of British iron has risen. No, sir; the price of American iron has gone down under domestic competition, and the general depreciation of prices. Keep your duty high enough to induce other men to build furnaces and rolling-mills, and before five years you will find American iron cheapened to the level of the markets of the world, and that without a commensurate reduction of wages. \* \* \* \*

The gentleman from Iowa said that pig iron sells at \$40 a ton, and yields at least \$15 profit. I have the Iron Age, a paper of the highest authority, among dealers in iron and hardware, and I do not find it puts it at the price named by the gentleman. March 12 it quotes prices at Philadelphia of American pig iron, No. 1, for foundry use, as \$33 50 to \$34; No. 2, foundry, \$31 50 to \$32; gray forge, \$30 to \$31; white and mottled, \$28 50 to \$29. There is some difference between these prices and \$40; and, if the gentleman was as far out of the way in the profits of iron-makers as in the cost of iron, he has shown clearly enough that there is no profit in making pig iron at this time. The gentleman from Ohio [Mr. Garfield] hands me a still later paper, showing a further reduction. But every business man knows that the price is receding under the rapid increase of domestic competition.

The English people know what would be the effect of the reduction of our duty. I hold in my hand the annual circular of a leading iron firm in London, advising the English iron-makers of the state of the trade and the prospect for this year.

Mr. Kelley here read from the circular referred to, the extract concluding with the remark that "with the present out-turn a material reduction of the American duty, or something equally significant, is necessary to advance the price above £7," and proceeded:

A material reduction of the American duty, or something equally significant, is necessary to enable the British iron-master to advance his price beyond £7, and the day the telegraph announces that we have reduced our duty on pig and railroad iron will be the day on which the price of British iron will go up. I pray you be admonished by this circular.

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The gentleman from New York [Mr. Brooks] held up the English tariff to our view. Gentlemen may have been surprised to hear me say that I was very anxious to hasten the day when the tax on distilled spirits should be repealed. Gentlemen from the agricultural districts of France and England discriminate specially against you and your constituents in their tariffs. England derives nearly half her customs from inordinate duties on the productions of the American farmer, or from agricultural products with which this country could supply her. Let us look at the facts. The gentleman from New York held up the tariff of England and said it yields £21,602,414 sterling, or \$108,000,000; but he did not invite your attention to the fact that she raises over \$54,000,000, or more than one-half, by duties that discriminate against our farmers. Yet such is the case. She raises from tobacco and snuff, one of our leading agricultural staples and its immediate product, £6,542,460, or \$32,712,300. The friends of free trade say we do not import enough English iron; we do not import enough English cotton goods; we do not import enough English woolen goods, considering how cheap we can buy them all. If we are to reduce our duties and import more, I beg the representatives of the farming States of the West to demand something like reciprocity on behalf of their constituents, for whose grain there is no market. Every yard of cotton and woolen goods and every ton of iron represent the grain and meat consumed by the families of the men who produced it; and while our grain goes to waste for the want of purchasers, the friends of protection protest against importing that grown in other countries, even when converted into cloth or iron. The cloth and iron would be as good if made where well-paid laborers eat freely of American wheat, butter, and meat; and to those who cannot sell their crop at any price, a neighboring furnace, factory, or rolling-mill would be a blessing, even though they could not buy cloth or iron at English prices.

After alluding to the fulfillment of a prediction made by him in a speech in the House, on the 1st of June, 1868, Mr. Kelley said:

Not two years have gone by, and you are crying out that you have raised wheat in vain; that there is no market for it; that the cost of getting it to market consumes it.



And the gentleman from Iowa [Mr. Allison] says that in the face of these facts we are offering inducements to thousands to go at wheat-growing; that the homestead law is tempting immigrants to engage in wheat-growing and add to the unsalable and unavailable stock. That is true; and how would he improve matters? He agrees with me that the homestead law is beneficent and should not be repealed. What, then, is the gentleman's proposition? It is identical with those we have heard from so many gentlemen—reduced duties on coal, salt, hides, lumber, iron, and woolen goods.

This is the burden and refrain of all the sweet singers trained in the musical academy of the Special Commissioner of the Revenue; and let us, right here, test its merit. Lower the duties on coal, salt, lumber, hides, iron, and woolen goods. Well, how will this increase the number of consumers of American grain, or diminish the number of grain-growers? There are more than 1,500,000 of our people engaged in, or dependent on the labor of producing these articles. What will become of them? They cannot live on "rye and potatoes," as German workmen in the same trades do. They will not even be content to get meat once a week, as the workmen of England are; and if they be not, work must stop. And I ask gentlemen from the grain country what they suppose these people will do with themselves when the fire has gone out in the forge and furnace, and the loom and spindle stand still, and the salt-kettle rusts, and there is no work in the coal-mine, because the manufactures that made a market for it have been transferred to foreign countries, in which wages are low and where the "working people live on rye and potatoes?"

Thank God, we cannot doom them to this fate. The homestead law is their protection. In a cabin, on one hundred and twenty acres of public land, they can raise wheat, potatoes, and a few sheep and pigs; and the old-fashioned spinning-wheel and loom, easily made by skilled mechanics, will convert their home-grown wool into fabrics, and they can thus live till wiser legislators succeed us and reanimate the general industries of the country by restoring the protective system now in force.

Is that the remedy? Is free trade a specific for all or any of our ills? No, sir; it is sheer quackery, charlatanism. The only cure of the evil of which western grain-growers complain is to increase the number of consumers and decrease the number of growers of wheat; raise, if possible, the wages of workmen, so as to make mechanical employments attractive; say to the farmers' sons, "There is work and good wages for you in the machine-shop, the forge, the furnace, or the mill;" say to the men whose capital is unproductive on farms, "Build mills, sink shafts to the coal-bed which underlies your farm; avail yourselves of the limestone quarry and the ore-bed, whether of iron, lead, or copper, zinc or nickel; employ your industry and capital so that it shall be profitable to you, your country, and mankind;" and, in a little while, you will cheapen iron and steel and make an adequate market for all the grain of the country. The gentleman's remedy is the theory of the homœopathic physician, that like cures like, which, though it may be correct in physics, is not an approved maxim in social science.

The chairman of the Committee of Ways and Means [Mr. Schenck] suggests in this connection that we have free trade in men. Yes; men are on the free list. They cost us not even freight. Yet how they swell the revenues and help us pay the debt of the country! They are raised from helpless infancy, through tender childhood, and trained to skilled labor in youth in other lands, and in manhood, allured by higher wages, they come to us and are welcomed to citizenship. In this way we have maintained a balance of trade that has enabled us to resist without bankruptcy the ordinary commercial balance that has been so heavily against us. We promote free trade in men, and it is the only free trade I am prepared to promote.

Mr. Chairman, although I had made some preparation for its illustration, I had not expected to go into so general a discussion of the effect of protection upon the interests of the farmer. The wide range the discussion has taken must be my apology for one other view of the subject. The gentleman from Iowa told us that the wool interest is suffering from the excessive duties imposed on woolen cloths by the existing tariff, and that the committee propose to continue them. Sir, I may be very dull, but after hearing the gentleman, it still seems to me that the wool interest must have been benefited by the bill increasing the duties on wool and woolens. We certainly have more people wearing wool now than we had in 1860. We have, as I have shown, received over 2,000,000 immigrants since then, and our natural increase is at least 1,000,000 per annum; yet I find by the thirteenth report of the commissioners of Her Britannic Majesty's customs that the declared value of woolen manufactures exported to the United States was, in June, 1860, £3,414,050, while in 1868, nearly a decade thereafter, it was £3,658,432—an increase of £234,382 in eight years.

Who has grown the wool that clothes our increased population? Our freedmen now wear ordinary woolen clothes. The "poor whites" of the South now wear what they call "store goods," but to which they were unused before the rebellion. The cold Northwest, whose people wear woolen goods all the year, has increased its population so largely that it is demanding enlarged representation on this floor without waiting for the census.



Our wool-wearing population has nearly doubled, yet the amount of wool imported is scarcely greater than it was eight years ago. Where does the wool come from? Does it drop gently from the heavens, like the dew, or is it grown upon the sheep of western and southern farmers?

Why not maintain the existing tariff, and wherein does the bill submitted by the Committee of Ways and Means differ from it? Several gentlemen have propounded these questions, and I now propose to answer them briefly and rapidly. The existing law is crude, and contains many incongruous provisions. It is not in accord with the theory of the free-trader or the protectionist. It imposes the heaviest duties on articles of common consumption that we cannot produce. Thus, on chalk, not an inch of which has, so far as I have heard, been discovered in our country, it imposes a duty of 833 $\frac{1}{4}$  per cent. This onerous duty is not protective. We have no chalk-fields, and produce no substitute for it. It is, therefore, simply a tax, and one that everybody feels; the boy at his game of marbles, or before the blackboard in school; the housewife when she cleans her silver or britannia-ware, and the farmer in the cost of putty for his windows. The new bill puts chalk in the free list. \* \* \*

I desire to call attention to the unfairness, unintentional of course, of the statement of the gentleman from New York, [Mr. Brooks,] that the existing tariff gives protection equal to an average of 41.2 per cent. That is the percentage of duties on the aggregate of our imports, and he will hardly claim that the duty of over 833 per cent. on chalk is protective of any of our industries.

Again, we collect a duty of 300 per cent. on pepper. Why should black pepper pay 300 per cent.? Do we grow it anywhere in this country? Is this duty protective of any of our industries? You pay 5 cents a pound for pepper, and the tariff imposes a duty of 15 cents gold, equal to 300 per cent., and the gentleman includes this in his average of protective duties. Do we grow cloves or clove-stems in any part of the country? Is the duty on them protective? It is on cloves 355 per cent. and on clove-stems 386 per cent., and yet the gentleman also includes these with his protective duties.

I will allude to a few more. On cayenne pepper, the duty is 303 per cent.; on allspice, 376 $\frac{1}{2}$  per cent.; on nutmegs, 188 $\frac{1}{2}$  per cent.; on crude camphor, 113 per cent.; on saltpeter, 77 $\frac{3}{4}$  per cent.; on varnish-gums, none of which are produced in this country, 80 per cent.; on tea, the laborer's refreshing drink, 78 $\frac{1}{2}$  per cent.; on coffee, 47 $\frac{1}{2}$  per cent. I could largely extend this list of duties, each of which is a tax on some article of common consumption not produced in the country, and to that extent a bonus to our competitors. I am in favor of making all such articles free, and the committee has reduced the duties on them or put them on the free list. When this shall be done, the gentleman from New York can calculate the percentage and find that our duties will compare favorably with those imposed by England and France.

Mr. Kelley urged the substitution of specific duties for the *ad valorem* duties of the existing law, and continued as follows:

I am discussing the bill in no spirit of partisanship. In urging its acceptance I am pleading the cause of the farmer and laborer, as I conscientiously believe that it will, if adopted, increase the purchasing power, the exchangeable value of every bushel of grain grown and hour of labor performed in our country. I have no general condemnation for the existing law. It needs revision, but should not be overthrown. As a revenue measure, it has exceeded the anticipations of its friends and the most earnest friends of the Government. It yielded for the fiscal year ended June 30, 1867, \$176,417,810; for 1868, \$164,464,599.56; and for 1869, 180,084,456.63; and no preceding tariff produced results comparable to these, and, notwithstanding these faults, it has been of great value as a protective measure. By its protective influence it has added much to the power of the country and the prosperity of the people. Under it our production of pig-iron has been more than doubled, as I have already shown, and its production has been extended into new and large fields, in States where it was previously unknown. Thus has increased value been given to all the land in those States; the increase being equal to the addition of the value of the mineral lands to that of the agricultural surface; and more than that, it has provided a market in the neighborhood of each furnace, in which articles can be sold which would not bear transportation to distant points or foreign lands. The farmers of Iowa and Minnesota now produce for sale little of anything else than wheat and wool for exportation to the sea-board States or elsewhere. When manufactories are built or mines opened, villages spring up and create a market for roots, as potatoes and turnips, the production of the garden and the orchard, and for hay, by which the western farmer will be relieved from the necessity of growing successive crops of wheat, to the exhaustion of the soil. These villages also afford a market for lamb, veal, eggs, and all the thousand things that come in as subsidiary sources of income, even to those who farm on a great scale. Thus have many farmers felt the protective influence of the existing tariff, as well as in the stimulus it has given to immigration, and the addition of the mineral to the



agricultural value of immense bodies of land in almost every State; and while endeavoring to improve it, I renew my protest against its repeal or overthrow. \*

Do gentlemen ask how it will quicken commerce? Let them turn to its free list. Our commerce is now with manufacturing nations inhabiting the grain-growing and metalliferous regions of Europe. They produce everything we do except cotton, rice, tobacco, and petroleum; other than these they want but little from us, unless war or drought or excessive rain prevails over so large a section as to materially diminish the grain crop. We should cultivate an exchange of products with the non-manufacturing tropical or semi-tropical countries. We want their gums, spices, barks, ivory, dye-woods, drugs, and other productions, which they would gladly exchange for our grain, spirits, cotton fabrics, axes, hoes, shovels, and an infinite variety of our productions. These countries are our natural markets, but we have excluded ourselves from them by our tariff laws. All other manufacturing countries admit their productions free, while we impose duties on them which, as I have shown, are taxes upon ourselves in their consumption. But this does a further wrong to the shipping interest in this wise: the London merchant gets their production in exchange for the shoddy cloth, low-grade iron, and general "Brunnagen" wares of England, and imports them free of duty. He ships them to us in English steamers, and adds freight to his many other profits. This trade of right belongs to us, and under the committee's bill we will enjoy it. \*

The gentleman from Indiana, [Mr. Kerr,] speaking of my argument on Bessemer rails, said that, as America produced but 30,000 tons per annum, the establishment of her works could have had no influence upon the price of English rails, because the quantity produced was relatively so small. So long as America was unprepared to make Bessemer steel, no Englishman would sell a ton of rails for less than \$150. But when, in 1865, the works of Griswold & Co., at Troy, New York, and the Freedom Works at Harrisburg, Pennsylvania, were ready to deliver Bessemer rails, Englishmen who had been swearing that they could not sell them at less than \$150 a ton immediately offered them at \$130, and when our works increased from two to six, they dropped their price down to \$100, and if necessary they will drop it down to \$50, or until they force the owners of our establishments to abandon the production and apply their premises and machinery to some other use.

Their policy is to crowd out our works, or, as Lord Brougham advised in 1815, just after the close of our war, "to spend any amount of money to strangle in the cradle the infant industries the exigencies of the war had called into existence in the United States." They will spend any amount of money to crowd out these five or six Bessemer rail works, and then put the price up to figures that will be satisfactory to themselves. \*

Now, are we wrong when we say that if anybody makes a profit out of us, we prefer that it shall be those who feed on American wheat, wear American wool, and give good wages to American workmen? I have given illustrations of the truth that American competition cheapens foreign commodities quite as well as the weightier article of steel rails. \*

Let me tell you of another case from away up in the mountain counties of New York, Schoharie. A quiet, unpretending citizen, seeing that there were a large number of unemployed girls in and about the village, made the experiment of manufacturing an article in great demand for ladies' dresses, known as silk poplins. He equaled the foreign goods in quality, was underselling them, and, to the extent of his capacity to produce, was driving them out of the market, when, by a change in the wool tariff, the duty on his goods was unintentionally reduced, and the foreigners have him at a disadvantage; and if we do not pass this bill, or give him other relief, he must close his factory, lose the capital he has invested in it, and scatter the formerly idle girls he now employs at good wages.

These are the facts of the case. The wool bill, in order to let coarse woollen goods in at a low rate, provides that when they are over a certain number of ounces to the square yard they shall come in at 40 per cent. Poplins are in considerable part of silk; they are finer and more valuable than any heavy woollen goods, but the silk adds to their weight, and it has been held that the duty on them has been reduced from 60 to 40 per cent. Unless the relief proposed in this bill be given, Mr. Barr is likely to be ruined and his factory closed. \*

Now, Mr. Chairman, in conclusion, I plead with the gentlemen of the committee to forget their sectional feelings, to put aside party strife, to remember that the glory and the power of their country depend on the prosperity, intelligence, and aspiring hopes of the laboring people and their children. I beg them, as I know they all love their country, to stand by her industries, and to aid the poor and oppressed laborers of other lands to escape from a diet of "rye and potatoes" to a land of free schools and liberal wages, in which the daily fare of the family will be of wheat, mutton, beef, or



pork, with the vegetables and the fruits of all the States of our broad and then assuredly prosperous country.

Mr. Strickland, of Michigan, favored protection, especially in relation to lumber, an article in which his State was largely interested.

Mr. Hill, of New Jersey, advocated protection for the iron interest. He said :

It is with great regret that I see such a determined effort on the part of some of the members of this House to break down the industrial interests of the country. This warfare on the iron interest especially is unjust, uncalled for, and, if successful, would depress, prostrate, and, we fear, wipe out this great interest that has so much capital invested in it, and, above all, that gives support and employment to so many thousands of hard-working men, and who, with their families, are dependent upon proper protection to the great iron interest of this country. In the bill reported by the chairman of the Ways and Means Committee I find that the duty on pig-iron has been reduced to \$7 per ton instead of \$9 per ton, as it is under the present tariff. I protest against this reduction, and trust the better judgment of the members of the House will prevail, and that they will see the propriety of keeping the duty on pig-iron at its present rate. It seems to me very plainly our duty to protect the great industrial interests of the country, and be very careful how we allow any inroad to be made upon them. With our mountains filled with minerals, and many of them full of iron ore, which by us in New Jersey is looked upon almost as valuable as the gold of California—in view of these facts, it would seem folly to take off the tariff from iron as advocated by some of the members of this House. To do that would tend to close up or cripple every iron-mine, blast-furnace, forge, and rolling-mill in the country; stop many private and public works, depress trade, throw out of employment thousands of workmen, and make all classes feel the disastrous effects of it. As it is, under the present tariff, and at the present prices of pig-iron, and the prices of many articles manufactured from iron in some places, it is with difficulty that the business is continued. I am opposed to the attempt made by some gentlemen on the floor of this House to break down capital and thereby crush the laboring classes of this country.

Mr. Witcher, of West Virginia, was in favor of protective duties, and advocated the passage of the bill.

Mr. Donley, of Pennsylvania, declared himself in favor of protection.

Mr. Packard, of Indiana, desired to see a diminution of duties. He was opposed to protection.

Mr. Cox opposed the bill. He contended that manufacturing operatives and artisans were oppressed by a system of high duties. High tariffs, he said, destroy commerce. Protective tariffs insidiously fill the pockets of the few at the expense of the many, and the Government is by no means the gainer in revenue.

Mr. Gilfillen, of Pennsylvania, was in favor of a tariff which would protect the labor and develop the resources of the country.

Mr. Stevenson, of Ohio, replied to some of the remarks of Mr. Kelley. He said:

The gentleman has cited tables of the report of the Cincinnati Chamber of Commerce for 1869, to show the manufacturing done in that city. I am obliged to him for thus illustrating her power. He shows she manufactures goods to the value of \$104,657,712 a year in three thousand establishments, with a cash capital of \$49,824,124, employing 55,275 hands. If the gentleman had looked twice into those tables he would have found more than half the laborers employed to be workers in iron, wood, leather, and paper, which I ask to have cheaper. He would have found that nearly 2,000 hands are employed in preparing articles of food, producing over \$16,000,000 annually, packing pork, and otherwise preparing provisions for market. Therefore, I want free salt. He might have discovered that 11,617 hands were employed in the manufacture of articles of clothing, producing \$10,807,715. Now, sir, the high tariff is a burden upon all these industries and upon every man connected with them. I have this to say, however, to the gentleman, that, for my part, I hold it to be the duty of a Representative in Congress to represent no special interest, but to speak and vote for the greatest good of the greatest number, not only of the people of his district, but of the people of the country at large. The gentleman argues that because Pennsylvania is rich and prosperous and powerful, therefore we must give her bounties, and continue to give her more and more. I say because she has so much, she ought not to ask for more.

Mr. Chairman, I have done no injustice to Pennsylvania. I have but reminded her Representatives and the country of some facts material to the pending question. My



plea is for a more liberal policy, an enlarged free list, and cheaper raw material. Pennsylvania can well afford to give us this policy. She alone prevents its adoption. Would that her spirit were equal to her fortunes. But she seems possessed of the spirit of monopoly, that spirit which hovers about the collieries and inspires conspiracies, by sham strikes, to raise the price of coal; that spirit which gouges the roofs of the mines until the supports give way and a village tumbles in; that spirit which neglects the opening of the shaft until the miners perish; that spirit which advises oil-producers to stop the flow of their wells in order to raise the price; that spirit which sells a cup of cold water for money. Let the noble State of Pennsylvania exorcise that fell spirit before it wholly overmasters her, and leads her to destruction.

Why does the gentleman denounce the idea of taxing property? Is it not the only sound principle? The reason is plain. It is part and parcel of his peculiar policy. He would abolish all internal taxes, so that a high protective tariff may be indispensable to revenue. He proposes to repeal the tax on whisky rather than touch the tariff on coal, or salt, or lumber, or iron. Nay, he would make whisky free, in order to increase the duties on those raw materials which are necessities of life. He would abolish all internal taxes save stamps and tobacco, in order to build up the walls around his local interests and raise the artificial rim of his cup, so that it may hold more of the people's treasures.

Mr. Maynard advocated the passage of the bill. In the course of his remarks in relation to the nature and character of a tariff, he said :

It is asserted that the tariff invariably and necessarily forms a part of the price paid by the consumer. This has been asserted so often, with respect especially to coal, salt, iron, and wool, that a belief has resulted from the continued reiteration. It would follow, then, as a corollary, that no duty should be imposed upon these articles, or indeed upon any others that compete with the growth or production of our own country. If this doctrine is true of these articles, it is true of all others; for example, of butter, cheese, potatoes, and wheat. The duty on butter and cheese is 4 cents per pound, on potatoes 25 cents per bushel, and on wheat 20 cents per bushel. Now, will any man be bold enough or reckless enough to assert that the duty of 4 cents per pound upon butter enhances to the consumer by so much the price not only of the 6,650,000 pounds imported from Canada, but also of the entire produce of our own dairies; or that the like duty of 4 cents per pound on cheese adds 4 cents per pound to the consumption prices of American cheese, as well as of the 1,500,000 pounds imported from Canada, the 1,175,000 pounds from France, and the 250,000 from England; or that the duty of 20 cents per bushel on wheat adds that sum, or any sum, to the price either of American wheat or of the 1,500,000 bushels imported from Canada; or, lastly, that the duty of 25 cents per bushel on potatoes is an addition of 25 cents a bushel to the market price of our whole potato crop, as well as of the 170,000 bushels imported from Nova Scotia? The folly of such an assertion would be so apparent as to impose upon nobody; it would be a subject of universal ridicule. The very best evidence that the people are not taxed in this regard is found in the admitted and often repeated fact that they do not know it.

There is another class of articles to which this principle does not apply; those, I mean, that are not produced in this country. I have mentioned tin and spices; I will add tea and coffee, imported wholly, without any domestic competition. As between these two classes of importations, there would seem to be little difficulty in deciding upon which to impose duties, upon that where the burden falls on the foreign importer, or upon that where it falls upon the citizen consumer. The former comes here because he finds a market better than his own, and can afford to divide his profits with our Treasury; the latter goes abroad for commodities not found at home, and brings them with him on his return, charged with all Government imposts in addition to the original cost, and the expenses of the double voyage. Let them, then, who sit at the receipt of customs divide profits with the Canadian farmer, who crosses the border with his butter, and cheese, and barley, and wheat, and oats, and potatoes, and lumber; and with the Liverpool merchants, whose ships enter our harbors laden with coal and salt; but do not exact from the American farmer a pittance for the tea and coffee and pepper and allspice which he has at great price brought from the other side of the world to supply his daily table.

Mr. Schenck, of Ohio, addressed the committee in advocacy of the bill. He said :

A tariff bill is necessarily one of details, and the most profitable discussion of it, therefore, if you admit the propriety of having any tariff at all, will be that which treats of the various clauses and items of which the bill proposed to be enacted into a law is composed. There are a great many difficulties attending the making or mending of a tariff, and I wish some of those gentlemen who can stand up here and do what it is always so easy to do—criticise, pull down, object—had themselves submitted to the test of trying to do the same work. The Committee of Ways and Means have been subjected to confinement and labor almost equal to the pains and penalties of impris-



onment in a penitentiary, day after day, week after week, and month after month, in endeavoring to reconcile, with prudent provision at the same time for the public good, all the different claims presented by persons coming from different parts of the country and representing the different interests and pursuits of our people. In the course of this investigation and task I have found one thing pretty certain, and that is, that every man of every party, who has any article or interest to be protected, desires that it shall have such advantage in fullest measure, but is too often perfectly willing to join in the cry that nobody else shall have the benefit of like protection. The truth is that at every turn, when seeking for information, we have had to encounter this natural bias of selfish and personal interest—generally honest, sometimes disingenuous in the representations made to us—but always to be watched and allowed for as an element in our calculations. Out of this material we have made the bill which we have presented to you, and in framing it we have endeavored to never lose sight either of the Government, which requires revenue, or of the people, who consume what is imported, or of the industry and capital which are entitled to be encouraged and cherished whenever that can be properly done.

Mr. Marshall, of Illinois, said :

The gentleman from Pennsylvania [Mr. Kelley] is, I believe, the acknowledged leader of the protection school of economists in these halls. He is, at least, the ever-ready and able champion of all those who are eternal pensioners upon the public bounty, and who rely for the enhancement of their fortunes, not upon their economy, diligence, and superior skill in business, but upon the success with which they can lobby through Congress special legislation for their protection. It is somewhat amusing to see the gravity with which he enunciates exploded theories and promulgates dogmas that are part of the worn-out absurdities of a barbarous philosophy. It is no discouragement to him that these airy fortifications have been demolished a thousand times. He does not seem to be aware that the foundation upon which he stands is rapidly melting away beneath his feet; that throughout this whole land there has been a wonderful awakening among the people, and that in every town and village and upon every farm the despoiled are demanding that the monopolists shall loosen the grasp by which they have almost destroyed the country. If the committee will indulge me, I hope to be able to show that the Chinese law of restriction and prohibition advocated by the gentleman is the law of barbarism, injustice, and oppression, and that God's law of free trade, of the unrestricted and unfettered exchange of commodities among men, is the law of civilization, of humanity, and of progress.

Protection drives our productions from the markets of the world. The system, too, debauches and demoralizes both capital and labor, and discourages, where it does not destroy, economy, diligence, invention, and that close application and attention to all the details of business which become necessary under free competition. But there is a much more effectual way than by legislation to accomplish the ends which protectionists desire, and I shall expect a vote of thanks from the whole protected fraternity for promulgating the discovery. It will obviate a world of vexation and trouble, and all the expense of keeping up the large delegations that crowd the corridors of the Capitol, block the portals to these halls, and so greatly disturb the dreams of my good-natured colleagues of the Ways and Means Committee. Legislation is uncertain and fluctuating. The advantage which you have obtained to-day may be lost to-morrow. Take safer and higher ground. All the efforts of mankind for the removal of obstructions from commerce have been in the wrong direction. The free and cheap interchange of commodities is all wrong and must be prevented by adequate means not subject to the whims and caprices of legislation. Increase the dangers and difficulties of navigation, quadruple the cost of freights, block up your harbors, tear down your light-houses, destroy the mariner's compass, and blot out from the memory of man the wonderful properties of the magnet. Go back to the days before Watt and Fulton, and let the steamship and locomotive and telegraph be heard of no more among men, and you will have "protection" to home industry more effectual than any that Congress can give you. Tear up the railroads in our land, and return to the cart, the pack-mule, the yawl, and the flat-boat. Then everybody will be protected from everybody else, and we will have a universal reign of prosperity and happiness.

If protection is right, this is right. If this is not right, protection is a delusion and a humbug. It is worse. It is a robbery and a crime. Begotten of cunning and avarice, it is nourished by ignorance and credulity. It is the enemy of civilization and progress, the heartless plunderer of unsuspecting, toiling millions, and should no longer receive quarter or countenance in the halls of legislation.

If protection is right, if free barter and exchange are wrong and injurious, why not follow the principle to its logical results? Why not "protect" every man from his neighbor, and require every citizen to use that only which he produces with his own hands? The Chinese and Japanese have reaped scarcely half the benefits of this glorious principle. The Winnipeegers on our north and the residents of Arizona are pretty well



protected from competition, it is true; but the only thoroughly protected man of whom we have any record was Robinson Crusoe on his lonely island. He was not subjected to any of the inconveniences or privations which the machinations of the free-traders have inflicted upon the race, and the philosophers of the protection school, with their followers, should by all means erect a monument to the memory of poor Robinson Crusoe, the man who, for twenty years, put to a practical test the much-lauded principles of protection and prohibition.

The advocates of protection say we should protect American industry. I say, too, that we should protect American industry. Protect it from the cruel greed of heartless, grasping capital; protect it from spoliation; protect it by just and equal laws, and by striking off every tax not absolutely necessary to an economical and honest administration of the Government. Protection as conducted has ever been, and is the Old Man of the Sea who is riding us to death.

Speaking of the duty on salt, Mr. Marshall said:

I regard it as criminal; nay, as little less than impiety; as an attack upon the goodness and wisdom of God, who has filled the bowels of the earth and the waves of the sea with salt for the use and blessing of man.

Mr. Brooks also made an argument to show the advantages of free trade:

It was the nature of man to desire the greatest freedom of intercourse with all other men. Differing climes had been allotted to man for different productions; and nations of differing peculiarities wonderfully suited for their varied work of production, whether from the sea or the soil, whether from the plow, the loom, the forge, or the anvil, whether the work of the muscle or the brain, should be unrestricted and untrammelled in their intercourse with each other.

Mr. Woodward, of Pennsylvania, supported the bill as a temporary relief of a present emergency.

Mr. Buckley, of Alabama, desired to admit free of duty machinery for spinning cotton yarn.

Mr. Welker, of Ohio, eulogized the conduct of the administration in judiciously applying the proceeds of the customs tariff and other revenues of the Government.

Mr. McKenzie, of West Virginia, was in favor of protecting American industry.

Mr. Coburn, of Indiana, scouted the idea of gentlemen coming specially charged with taking care of the interest of poor men in adjusting the tariff.

There is nothing to my mind so insulting as this harping upon poor men being ground down by having to pay their proportion of the taxes. They pay it willingly and cheerfully. And in reference to the tariff laws they are not the progeny of any party. They have never been framed as the basis of any party, or made its platform. They grew up out of the emergencies of the war. Taxes were levied and duties imposed to supply the pressing wants of the Government. There is no particular principle involved in them; it is a mere question of adjustment. We must have a tariff; to readjust it is all that we can do.

Mr. Haldeman, of Pennsylvania, advocated a reduction of duties.

"There is," said Mr. Haldeman, "an absence of principle in this bill. It is a heterogeneous compound. But there is a principle involved in the opposition to it, which is the reduction of our external taxation, just as there was in the reduction of internal taxation. The reduction of the latter has partially been effected, the reduction of the former must follow."

Mr. Asper, of Missouri, was in favor of a reduction of duties.

Mr. Burdett, of Missouri, advocated protection.

Mr. Moore, of Illinois, and Mr. Wilkinson, of Minnesota, deprecated a high rate of duties.

Mr. Garfield reviewed the history of tariff legislation in Great Britain, as related to the manufacturing interests of this country, and noted



the progress of public sentiment toward a more liberal policy than prevailed in the days of absolute prohibition.

In reference to the question of free trade he said:

In so far as the doctrine of free trade is a protest against the old system of oppression and prohibition, it is a healthy and worthy sentiment. But underlying all theories there is a strong and deep conviction in the minds of a great majority of our people in favor of protecting American industry. And now I ask gentlemen who advocate free trade if they desire to remove all tariff duties from imported goods? I trust they do not mean that. Do they not know that we are pledged, by all that is honest and patriotic, to raise \$130,000,000 in gold every year to pay the interest on our public debt; and will they not admit the necessity of raising \$20,000,000 more a year, in gold, as a sinking fund, to apply to the principal of the public debt? Will it be wise statesmanship to raise less than \$150,000,000 in gold a year? If this be admitted, we have the limit within which we may reduce the duties on imported goods.

We are limited in our tariff legislation by two things: first, the demands of the Treasury; and second, the wants and demands of American industry. The Treasury we understand, but what is "American industry?" I reject that narrow view which considers "industry" any one particular form of labor. I object to any theory that treats the industries of the country as they were treated in the last census, when we had one schedule for "agriculture" and another for "industry," as though agriculture were not an industry, as though commerce and trade and transportation were not industries. American industry is labor in any form which gives value to the raw materials or elements of nature, either by extracting them from the earth, the air, or the sea, or by modifying their forms, or transporting them through the channels of trade to the markets of the world, or in any way rendering them better fitted for the use of man. All these are parts of American industry, and deserve the careful and earnest attention of the legislature of the nation. Wherever a ship plows the sea, or a plow furrows the field; wherever a mine yields its treasure; wherever a ship or a railroad-train carries freight to market; wherever the smoke of the furnace rises, or the clang of the loom resounds; even in the lonely garret, where the seamstress plies her busy needle—there is industry.

During the last four years the annual expenditure of the Government has averaged \$366,000,000. And this sum has been annually raised by taxation. No one will deny that this weight of taxation, as compared with that before the war, has been a powerful cause of the increase of prices, and that reduction of taxation will aid in reducing prices. From 1866 onward, we have been gradually passing down toward the old level of prices. But what has been the effect of our being above it? This: that ours has been a good market for imports, but a poor one for exports. Many of the foreign markets which we largely controlled before the war have been practically closed against us. During the four years preceeding the war the value of our domestic manufactures exported to other countries was \$163,000,000; an average of \$42,000,000 a year; while the total for the four years after the war was but \$132,000,000; an average of \$33,000,000 a year.

One of the most efficient methods of encouraging home industry is to secure extensive markets; and to do that, prices here must be so adjusted as to open to our trade more of the markets of the New World. I do not suppose that we shall for a quarter of a century reach the old level of prices; for, with \$250,000,000 of taxes to be paid every year, prices cannot go down where they were when we paid but \$50,000,000 or \$60,000,000 a year. In 1866, when we reached the highest point of taxation, expenditures, and prices, Congress began the work of reduction. But while we have made heavy reductions in the taxes, and thus greatly relieved the burdens of the people, there has been no substantial reduction of the taxes on imported goods. I understand the chairman of the Committee of Ways and Means to say that this bill reduces taxation about \$23,000,000 in the aggregate.

After studying the whole subject as carefully as I am able, I am firmly of the opinion that the wisest thing that the protectionists in this House can do is to unite in a moderate reduction of duties on imported articles. He is not a faithful Representative who merely votes for the highest rate proposed in order to show on the record that he voted for the highest figure, and, therefore, is a sound protectionist. He is the wisest man who sees the tides and currents of public opinion, and uses his best efforts to protect the industry of the people against sudden collapses and sudden changes. Now, if I do not misunderstand the signs of the times, unless we do this ourselves, prudently and wisely, we shall before long be compelled to submit to a violent reduction, made rudely and without discrimination, which will shock if not shatter all our protected industries.

Mr. Garfield then reviewed the history of tariff legislation in this country, noting the great changes that had been made from time to time in the rates of duties, and then added:



The historical review I have given strongly exhibits the fact that the industry of the country during the last half century has been repeatedly tossed up and down between two extremes of policy, and the country has suffered great loss by each violent change.

The great want of industry is a stable policy; and it is a significant comment on the character of our legislation that Congress has become a terror to the business men of the country. This very day the great industries of the nation are standing still, half paralyzed at the uncertainty which hangs over our proceedings here. A distinguished citizen of my own district has lately written me this significant sentence:

"If the laws of God and nature were as vacillating and uncertain as the laws of Congress in regard to the business of its people, the universe would soon fall into chaos."

I take the liberty of quoting from the Congressional Globe of 1866 some remarks which I then made on the subject of the tariff:

"I hold that a properly adjusted competition between home and foreign products is the best gauge by which to regulate international trade. Duties should be so high that our manufacturers can fairly compete with the foreign product, but not so high as to enable them to drive out the foreign article, enjoy a monopoly of the trade, and regulate the price as they please. This is my doctrine of protection. If Congress pursues this line of policy steadily we shall, year by year, approach more nearly to the basis of free trade, because we shall be more nearly able to compete with other nations on equal terms. I am for a protection that leads to ultimate free trade. I am for that free trade which can only be achieved through a reasonable protection."

Examining thus the possibilities of the situation, I believe that the true course for the friends of protection to pursue is to reduce the rates on imports whenever we can justly and safely do so; and accepting neither of the extreme doctrines urged on this floor, endeavor to establish a stable policy that will commend itself to all patriotic and thoughtful people.

A motion having been made to reduce the duty on all iron in slabs, blooms, loops, or other forms less finished than bars and more advanced than pig iron, except castings, from \$18 to \$15 a ton, and making the duty on ends, clippings, and punchings of new iron \$10 per ton—

Mr. Morrell, of Pennsylvania, opposed the amendment. He said:

I presume, from the fact that most of the gentlemen who have discussed this question have not alluded to it, that gentlemen are not generally aware that these forms of iron are probably the most valuable that are imported. If iron of inferior quality was likely to be imported in this shape it might be well to reduce the rate of duty; but, considering the fact that I have mentioned, I think if the committee have any regard to the question of revenue or protection they will retain the rate reported by the Committee of Ways and Means.

Mr. Loughridge, of Iowa, proposed to amend by providing that tea, when imported direct from the place of its growth, shall be admitted free of duty. This proposition and various other proposed amendments were discussed and voted upon, but before final action was had upon the bill it was, on motion of Mr. Schenck, incorporated with the bill, then under consideration, to reduce internal taxes.

#### REVENUE BILL.

The bill having been gone through with by sections,

Mr. Schenck proposed to offer some additional sections in relation to tariff duties, proceeding with one section at a time. The first section relates to those goods which are dutiable, and on which duties are charged; the second refers to the free list, adding a very considerable number of articles to that list; the third relates to tonnage duties on all vessels trading between ports of the United States by sea or inland; and the fourth section relates to goods in bonded warehouses.

The sections referred to were, on June 6, 1870, voted upon *seriatim* and adopted.

The question was then taken upon the passage of the bill as amended, and resulted as follows:

YEAS—Messrs. Adams, Allison, Ambler, Ames, Armstrong, Arnell, Atwood, Axtell, Ayer, Bailey, Banks, Beaman, Beatty, Benjamin, Bennett, Benton, Bingham, Blair, Boles, Booker, Bowen, Boyd, George M. Brooks, Buck, Buflinton, Burchard, Burdett,



Roderick R. Butler, Cake, Cessna, Churchill, William T. Clark, Sidney Clarke, Amasa Cobb, Coburn, Cook, Conger, Covode, Cowles, Crebs, Cullom, Dawes, Degener, Dickey, Donley, Duval, Dyer, Ela, Farnsworth, Ferriss, Finkelnburg, Fisher, Fitch, Garfield, Gilfillan, Hale, Hamilton, Harris, Hawkins, Hawley, Hay, Hill, Hoar, Hooper, Hotchkiss, Ingersoll, Judd, Kelley, Kellogg, Ketcham, Knapp, Knott, Laffin, Lash, Lawrence, Lewis, Logan, Loughridge, Lynch, Maynard, McCarthy, McCormick, McCrary, McKee, McKenzie, Mereur, Milnes, Eliakim H. Moore, William Moore, Morphis, Daniel J. Morrell, Samuel P. Morrill, Myers, Negley, Newsham, O'Neill, Orth, Packard, Packer, Paine, Peck, Perce, Peters, Phelps, Platt, Poland, Pomeroy, Prosser, Rice, Rogers, Roots, Sanford, Sargent, Sawyer, Schenck, Scofield, Lionel A. Sheldon, Porter Sheldon, John A. Smith, William J. Smith, Worthington C. Smith, William Smyth, Starkweather, Stevenson, Stokes, Stoughton, Strickland, Strong, Taffe, Tanner, Taylor, Tillman, Townsend, Trimble, Twichell, Tyner, Upson, Van Horn, Van Wyck, Ward, William B. Washburn, Welker, Wells, Wheeler, Whitmore, Wilkinson, Willard, Williams, John T. Wilson, Winans, Witcher, and Woodward—153.

**YAYS**—Messrs. Bird, James Brooks, Burr, Conner, Cox, Dox, Eldridge, Fox, Getz, Griswold, Haight, Haldeman, Hamill, Hays, Heflin, Holman, Johnson, Kerr, Mayham, McNeely, Morgan, Morrissey, Niblack, Potter, Randall, Reeves, Ridgway, Sherrod, Slocum, Stiles, Stone, Swann, Van Trump, Winchester, and Wood—35.

**NOT VOTING**—Messrs. Archer, Asper, Barnum, Barry, Beck, Biggs, Buckley, Benjamin F. Butler, Calkin, Cleveland, Clinton L. Cobb, Davis, Dickinson, Dixon, Dockery, Ferry, Gibson, Hambleton, Heaton, Hoge, Jenckes, Alexander H. Jones, Thomas L. Jones, Julian, Kelsey, Marshall, McGrew, Mungen, Palmer, Porter, Schumaker, Shanks, Shober, Joseph S. Smith, Stevens, Strader, Sweeney, Van Auken, Voorhees, Wallace, Cadwallader C. Washburn, and Eugene M. Wilson—42.

#### IN THE SENATE.

The combined tax and tariff bill from the House of Representatives was taken up in the Senate June 22, 1870, having been reported from the Committee on Finance with certain amendments. The amendment abolishing the income tax was agreed to.

Mr. Yates, of Illinois, moved that the duty on sugar, coffee, and tea be removed, but subsequently modified his motion by omitting sugar therefrom.

I am willing, said Mr. Yates, to retain the duty upon sugar as we would upon any other article that is raised in this country. I would not discriminate against the South, especially at this time when she needs every benefit of protection from the Government, whether in the way of tax, tariff, or any other manner; but I regard a tax upon sugar, so far as protection is concerned, just as I would a tax put upon corn—it will be of no service one way or the other, for the South is the master of the situation upon that subject. But tea and coffee are articles of necessity, and it does not protect the industry of this country to have a tariff on tea and coffee.

Mr. Morton, of Indiana, said:

I am opposed to the motion made by the Senator from Illinois to strike out the tax upon tea and coffee entirely; not because I would not be glad to be able to strike off the tax, but because I do not believe that at this time it can be done; and the adoption of such a motion, if it contributed to any purpose, would be to defeat the whole proposition. The entire reduction of the tax upon tea, coffee, and sugar would make a hiatus in the revenue of some \$54,000,000. I do not now exactly know where that deficit can be supplied. But as the House bill proposes, and as the Senate committee report, to reduce the tax on tea from 25 cents a pound to 15 cents a pound, and on coffee from 5 cents to 3 cents, that is a material relief. The proposition now made is that we shall strike off the tax upon tea and coffee entirely, and leave the tax upon sugar at what it is.

Now, of the three articles sugar is of the most universal use and necessity. I hold in my hand a statement made by the Secretary of the Treasury, showing that, while the whole number of pounds of tea imported into the United States last year was 39,141,000, of coffee 230,814,000, in the same time there were 933,831,000 pounds of coarse sugars, 55,000,000 of refined sugars, 13,000,000 of another kind of sugars, and then of sugar refined 52,000,000 pounds. Then there was a large amount of molasses and sirup besides, showing that the consumption of sugars and molasses is three or four or five times what the consumption of tea and coffee is.

The amendment was not agreed to—yeas, 9; nays, 41.

An amendment, reported by the Committee on Finance, as follows:



"On bituminous coal and shale, 50 cents for a ton of 28 bushels, 80 pounds to the bushel," was next debated.

Mr. Morrill, of Vermont, said :

I have always thought that the friends of a protective tariff have clung to a duty upon coal with too great tenacity. In the first place, by no power of protection can the amount be increased. It is a question whether or not coal is a proper subject for the levying of a duty at all ; and in the next place, whether, if the duty shall be surrendered, the Treasury can spare it. Under the tariff of 1846 the duty was 30 per cent. on coal ; in 1857 it was 24 per cent. The duty proposed by the amendment of the Senate Committee on Finance is 50 cents a ton, which is nearly as much as 25 per cent. duty on the article itself. The price of Pictou coal, at the place of exportation, is but a little over \$2 per ton, and \$1 25, therefore, is a very extravagant protection of the article ; it is over 50 per cent. on the cost of the article at the place of exportation. Then there is another branch of the subject : If vessels that use it for steam are compelled to ship it from West Virginia, or from the Cumberland mines, the freight added to its cost is immense, and the protection that is demanded is rather a protection for the Baltimore and Ohio Railroad than for the miners.

Mr. Cole, of California, moved to make the duty one dollar per ton.

Mr. Cameron, of Pennsylvania, said :

I trust the report of the committee in relation to coal will not be adopted. I do not believe that Pennsylvania is so much interested in this subject as other States. Our great product that we send to market, the anthracite, has no competitor in the world, and we care very little about protection for that. Our bituminous coal, which is across the mountains, comes in competition with the coal of West Virginia and that of Maryland. The products of our mines and of our forges and our oil wells last year reached nearly one hundred millions of dollars, all of which we added to the wealth of the country. All that has been the result of the protection which we have had from the Government.

Mr. Ferry, of Connecticut :

I trust that the amendment of the Senator from California will not prevail. I think that justice requires that the duty on coal should be entirely removed, and that that commodity should be admitted free of duty.

Mr. Chandler, of Michigan :

The time has arrived when this tariff question must be settled, and settled upon a permanent basis. New England, for the last fifty years, has been receiving the benefit of protection to every product of her looms and her anvils. She now is in the position of the rebels, who, after they had established their government in the South, wanted "to be let alone." That is all New England wants now. She has got all the protection she needs on her products, and now her cry is, "Let us alone, and strike off protection from every other part of the United States." I give notice that I shall, at an early day, introduce a bill repealing the entire revenue system, and placing a horizontal duty upon every article imported into the United States except spirits, wine, and tobacco.

Mr. Corbett, of Oregon, desired that the duty on bituminous coal should remain as at present—that is, \$1 25 per bushel. It entered principally into the manufacture of gas, and the corporations engaged in the manufacture of gas could well afford to pay the tax.

Mr. Hamilton, of Maryland, made an argument against a reduction of the duty on coal.

The amendment of the Senator from California was not agreed to ; and, the question being taken on the amendment reported by the committee, it was decided in the negative—yeas, 18 ; nays, 25.

#### TRANSPORTATION OF BONDED GOODS TO INTERIOR CITIES WITHOUT APPRAISEMENT.

Mr. Schurz, of Missouri, on behalf of the Senator from Illinois, Mr. Trumbull, who was temporarily absent, offered an amendment, of which notice had been previously given, to permit imported goods, except distilled spirits, and explosive and perishable articles, to be conveyed



direct to interior cities containing over one hundred and fifty thousand inhabitants, where a customs district exists, the duties thereon to be collected and paid in such interior district; it being intended for the accommodation of certain large cities, as Chicago, Saint Louis, and Cincinnati, and to avoid the trouble and expense of unloading and reloading at the port of entry on the Atlantic or Pacific coast.

The amendment having been read—

Mr. Williams, of Oregon, suggested that a bill had been received by the Senate from the House of Representatives, within a day or two, embodying the provisions of this amendment, and he thought it would be as well to ascertain what that bill is.

Mr. Sherman, of Ohio. It is the same in substance, but the House bill has not the guards that the measure now offered has. This has been carefully prepared at the Treasury Department.

Mr. Williams said he had doubts about the propriety of any such legislation.

Mr. Cameron was of the opinion that this amendment would be productive of great benefit to the country, and might, with advantage, be extended to a greater number of places.

Mr. Chandler, of Michigan. The Secretary of the Treasury has reported against this scheme over and over again. The Committee on Commerce have twice reported adversely upon it.

Mr. Sherman :

This is an application of precisely the same principle to large cities in the interior, that is daily being applied for the benefit of foreigners in Canada and Mexico. You may transport goods in bond now through the United States, from one end to the other, from California to New York, provided they are for foreigners and not for Americans. You can transport goods now from Portland across our country to Canada, and there they are distributed by merchants in Canada along the border, and smuggled back into the United States. That is done under bond precisely like this. If there is nothing wrong or unsafe in the principle, it ought to be adopted as a rule, so that the great interior cities may have the benefit of direct importations.

Mr. Conkling offered as an additional amendment a proposition concerning contracts for servile labor entered into with persons brought as alien passengers into this country, and intended to reach a class of contracts made in Asia, for a kind of limited slavery.

He insisted that his amendment was as germane to the bill then pending as the amendment offered by the Senator from Missouri, concerning the entry of dutiable goods in internal custom districts.

Mr. Schurz, in reference to the amendment offered by him, said :

The truth is that this very same system prevails in almost all the civilized countries of Europe. The monopoly which New York enjoys weighs very heavily upon western business and trade. It is my conviction that the country will very soon find itself obliged to introduce just such a system as is here proposed.

Mr. Cole, of California, favored its adoption.

Mr. Stewart, of Nevada, advocated the proposition relating to contracts offered by Mr. Conkling, the same being the substance of a bill introduced by himself for the purpose of preventing contracts for coolie slavery.

Mr. Schurz withdrew the amendment which he had offered, thus removing both it and the amendment proposed by Mr. Conkling from before the Senate. He subsequently submitted the same amendment. It was opposed by several Senators on the ground of liability to fraud, and of public expense, and was, by yeas 25, nays 27, rejected.

Mr. Schurz then proposed the bill relating to the same subject which had passed the House of Representatives as an amendment to the pending bill. It was opposed by Mr. Bayard, of Delaware, who raised the question whether it was not in conflict with that provision of the Con-

stitution which declares that "no preference shall be given by any regulation of commerce or revenue to the ports of one State over those of another." After discussion, the amendment was adopted—yeas 34, nays 21.

## VOTE ON THE PASSAGE OF THE BILL IN THE SENATE.

The vote was then taken on the passage of the bill, and resulted as follows:

YEAS.—Messrs. Anthony, Boreman, Carpenter, Chandler, Cole, Conkling, Corbett, Cragin, Drake, Edmunds, Fenton, Gilbert, Hamilton of Texas, Hamlin, Harlan, Howe, Howell, Kellogg, McDonald, Morrill of Vermont, Morton, Nye, Patterson, Poole, Ramsey, Rice, Robertson, Ross, Sawyer, Schurz, Scott, Sherman, Spencer, Sprague, Stewart, Stockton, Thayer, Thurman, Trumbull, Warner, Willey, Williams, and Wilson—43.

NAYS.—Messrs. Bayard, Hamilton of Maryland, Harris, McCreery, Saulsbury, and Vickers—6.

ABSENT.—Messrs. Abbott, Ames, Brownlow, Buckingham, Cameron, Casserly, Cattell, Davis, Ferry, Flanagan, Fowler, Howard, Johnson, Lewis, Morrill of Maine, Norton, Osborne, Pomeroy, Pratt, Revels, Sumner, Tipton, and Yates—23.

The bill thus amended by the Senate having been returned to the House of Representatives for its concurrence in said amendments, the House refused to concur; and a committee upon the disagreeing votes was appointed, whose report was subsequently accepted by both Houses.

The following is the estimated reduction of customs receipts under this bill, and also a statement showing the former and present rates of duty on the articles herein enumerated, with the aggregate decrease of duty:

Articles.	Former rate of duty.	Rate of duty under new tariff.	Percentage of decrease.	Aggregate decrease of duty as computed on the importations of 1870.
Teas .....	25 cents per pound..	15 cents per pound..	40	\$4,081,218 88
Coffee .....	5 cents per pound..	3 cents per pound..	40	5,071,433 30
Cocoa .....	3 cents per pound..	2 cents per pound..	33½	26,740 16
Cocoa, ground and prepared....	9 cents per pound..	5 cents per pound..	44 4-9	325 96
Sugar, not above No. 12 D. S., old classification.	3 cents per pound..	Average about 2 cts. per pound.	33½	10,944,836 62
Sugar, clarified, No. 13 to 16....	3½ cents per pound..	2½ cents per pound..	21 3-7	597,037 70
Sugar, clarified, No. 16 to 20....	4 cents per pound..	3½ cents per pound..	12½	63,271 00
Sugar, refined .....	5 cents per pound..	4 cents per pound..	20	5,643 22
Molasses .....	8 cents per gallon..	5 cents per gallon..	37½	1,433,048 02
Tank-bottom sirup, melada, &c.	2½ cents per pound..	1½ cents per pound..	40	333,077 58
Pimento .....	15 cents per pound..	5 cents per pound..	66⅔	95,104 50
Pepper, black, white, and red...	15 cents per pound..	5 cents per pound..	66⅔	573,120 37
Pepper, ground .....	18 cents per pound..	10 cents per pound..	44 4-9	169 84
Ginger, root .....	5 cents per pound..	2 cents per pound..	60	47,776 12
Ginger, ground .....	8 cents per pound..	5 cents per pound..	37½	13 95
Cinnamon .....	30 cents per pound..	20 cents per pound..	33½	595 80
Nutmegs .....	50 cents per pound..	20 cents per pound..	60	184,348 73
Mace .....	40 cents per pound..	25 cents per pound..	37½	681,356 25
Cloves .....	20 cents per pound..	5 cents per pound..	75	131,420 70
Cloves, stems .....	10 cents per pound..	3 cents per pound..	70	2,851 18
Cassia .....	20 cents per pound..	10 cents per pound..	50	129,252 00
Cassia buds .....	25 cents per pound..	20 cents per pound..	20	1,456 00
Wines, in casks, value 50 cents or less per gallon.	20 cents per gallon and 25 per cent.	25 cents per gallon..	10½	241,093 66
Wines, in casks, value over 50 cents and not over \$1 per gal.	50 cents per gallon and 50 per cent.	60 cents per gallon..	12	131,453 09
Brandy .....	\$3 per gallon .....	\$2 per gallon .....	33½	578,290 00
Spirits from grain and other materials, not otherwise provided for.	\$2 50 per gallon .....	\$2 per gallon .....	20	394,910 56
Cordials, liqueurs, arrack, absinthe, &c.	\$2 50 per gallon .....	\$2 per gallon .....	20	18,583 80
Coir, yarn .....	1½ cents per pound..	\$15 per ton .....	55½	9,132 60
Iron in pigs .....	\$9 per ton .....	\$7 per ton .....	22 2-9	359,604 60
Iron, old scrap .....	\$8 per ton .....	\$6 per ton .....	25	296,461 50



## CLXXVIII REPORT OF THE CHIEF OF THE BUREAU OF

Articles.	Former rate of duty.	Rate of duty under new tariff.	Per cent- age of de- crease.	Aggregate de- crease of duty as computed on the impor- tations of 1870.
Oranges, lemons, and pine-apples	25 per cent.....	20 per cent.....	20	\$129,323 29
Limes and bananas	20 per cent.....	10 per cent.....	50	18,559 64
Cocoa-nuts.....	25 per cent.....	10 per cent.....	60	16,603 47
Currants.....	5 cents per pound..	2½ cents per pound..	50	191,573 56
Prunes and plums	5 cents per pound..	2½ cents per pound..	50	243,950 25
Rapeseed.....	1 cent per pound...	½ cent per pound...	50	427 65
Opium.....	\$2 50 per pound.....	\$1 per pound.....	60	181,777 87
Opium prepared for smoking...	100 per cent.....	\$6 per pound.....	37	36,331 00
Morphia, and salts of.....	\$2 50 per ounce.....	\$1 per ounce.....	60	4,781 25
Aniline dyes or colors.....	\$1 per pound and 35 per cent.	50 per pound and 35 per cent.	37	24,594 37
Gunnycloth and gunnybags, value 10 cents or less per square yard.	3 cents per pound...	2 cents per pound...	33½	187,042 75
Gunnycloth, &c., value over 10 cents per yard.	4 cents per pound...	3 cents per pound...	25	112 32

On flax not hackled or dressed the duty was changed from \$15 to \$20 per ton; on tow of flax, from \$5 to \$10; sunn hemp, from \$15 to \$25; on jute-butts, from \$6 to \$10; on bottles containing liquors, from 2 cents each to 3 cents; ultramarine, from 25 per cent. to 6 cents per pound; watches, from 20 per cent. to 25; nickel, from 15 per cent. to 30 cents per pound; linseed-oil, from 23 to 30 cents per gallon; seal-oil, from 10 to 20 per cent.; oil of cotton-seed, from 20 to 30 per cent.; flaxseed, from 16 to 20 cents per bushel; grindstones, unfinished, from 10 per cent. to \$1 50 per ton; grindstones, finished, from 20 per cent. to \$2 per ton; marble, dressed or polished, from 50 per cent. to 25 cents per foot and 30 per cent.; hair-cloth, for seatings, from 30 per cent. to 40 cents per square yard; buttons and ornaments of silk, from 40 to 50 per cent.

The estimated net annual decrease of revenue from customs under the operation of this act, as computed on the basis of the importations of the fiscal year 1870, was upwards of \$29,000,000.

The decrease of internal taxes was estimated as follows :

On incomes .....	\$23,700,000
Special taxes.....	10,674,000
Sales .....	8,804,000
Gross receipts.....	6,784,000
Stamps .....	1,350,000
Other taxes.....	3,900,000
Total .....	<u><u>55,212,000</u></u>

Making an aggregate estimated annual decrease of taxes and customs duties combined, by reason of the net reductions made by this bill, of \$84,212,000.

## AN ACT APPROVED DECEMBER 22, 1870,

Amended the act of July 14, so that the duties therein levied on the different grades of "raw or muscovado" sugar should apply to "all sugar." The following proviso is made: "That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses, entered under the name of molasses shall be forfeited to the United States."

## PROPOSED REMOVAL OF DUTY ON COAL.

On the 28th of February, 1871, a joint resolution, offered by Mr. Wood, of New York, repealing "all laws or parts of laws imposing a duty on foreign coal, the repeal to take immediate effect," was passed by the House of Representatives, under a suspension of the rules, the vote on the question of suspending the rules being 143 yeas to 46 nays, 51

not voting. The Senate on the 3d of March, after some debate, postponed its consideration by a vote of 27 yeas to 21 nays, 26 not voting. The passage of this resolution by the House by so large a majority was probably due to the fact that troubles prevailed at the time in the anthracite coal region of Pennsylvania.

#### ESTABLISHMENT OF THE BUREAU OF STATISTICS.

Section 13 of the act of July 28, 1866, provides for the establishment of the Bureau of Statistics, as follows:

SEC. 13. *And be it further enacted*, That there shall be established in and attached to the Department of the Treasury a Bureau, to be styled "The Bureau of Statistics;" and the Secretary of the Treasury is hereby authorized to appoint a Director to superintend and control the business of said Bureau, who shall be paid an annual salary of thirty-five hundred dollars. And it shall be the duty of the Director of the Bureau of Statistics to prepare the report on the statistics of commerce and navigation, exports and imports, now required by law to be submitted annually to Congress by the Secretary of the Treasury, and said report, embracing the returns of the commerce and navigation, the exports and imports of the United States to the close of the fiscal year, shall be submitted to Congress, in a printed form, on or before the 1st day of December next succeeding; and the said Director, as soon as practicable after the organization of this office, shall, under the direction of the Secretary of the Treasury, prepare and publish monthly reports of the exports and imports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient. And the director of the Bureau of Statistics shall also prepare an annual statement of vessels registered, enrolled, and licensed under the laws of the United States, together with the class, name, tonnage, and place of registry of each vessel, and such other information as the Secretary of the Treasury may deem proper to embody therein; and to enable the said director to furnish the information required, the Secretary of the Treasury shall have power, under such regulations as he shall prescribe, to establish and provide a system of numbering vessels so registered, enrolled, and licensed; and each vessel so numbered shall have her number deeply carved or otherwise permanently marked on her main-beam; and if at any time she shall cease to be so marked, such vessel shall be no longer recognized as a vessel of the United States. The said director shall also prepare an annual statement of all merchandise passing in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn from warehouse for consumption, for exportation, for transportation to other districts, and remaining in the warehouse at the end of each fiscal year. It shall be the further duty of said director to collect, digest, and arrange, for the use of Congress, the statistics of the manufactures of the United States, their localities, sources of raw material, markets exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity; and to aid him in the discharge of these duties, the several clerks now employed in the preparation of statistics in the Treasury Department, or any Bureau thereof, may be placed under his supervision and direction; and, in addition, the Secretary of the Treasury shall detail such other clerks as may be necessary to fully carry out the provisions of this act. And the expenses of the Bureau of Statistics for clerical service, publication of reports, stationery, books, and statistical periodicals and papers required by the Bureau, shall be defrayed on the order and approval of the Secretary of the Treasury, out of any money in the Treasury not otherwise appropriated. And all letters and documents to and from the Director of the Bureau of Statistics, relating to the duties and business of his office, shall be transmitted by mail free of postage.

Intimately connected with the subject of tariffs is one which has thus far been omitted, but which, owing to its importance, requires consideration, viz:

#### THE BONDED WAREHOUSE SYSTEM.

The practice of giving credit for duties on imported merchandise dates from the earliest period of our customs legislation. The act of July 31, 1789, "to regulate the collection of duties," &c., contained a provision that any amount of duty exceeding \$50 might be secured by bond with one or more sufficient sureties, to be approved by the collector, for terms vary-



ing from four to twelve months, according to the class of merchandise. The same act provided that the party entering goods might give security for the payment of the duties thereon by depositing, at his own charge and risk, with the collector, any part of such goods equal in value to twice the amount of the duties. The act of March 2, 1799, allowed a credit on amounts exceeding \$50 for terms varying from three to twelve months, and permitted the importer of teas from China or from Europe to give his own bond in double the amount of the duties on the tea imported, to be paid at the end of two years from the date of the bond, the tea meanwhile to be deposited at the charge and risk of the importer, in a storehouse to be agreed upon by the importer and the inspector, or other officer of inspection of the revenue.

An act approved April 20, 1818, contained a similar provision in regard to wines and distilled spirits, the term allowed for the payment of duties being one year instead of two, as in the case of tea under the provisions of the act of March 2, 1799.

The act of July 14, 1832, "to alter and amend the several acts imposing duties on imports" repealed the provision of the act of 1799 in regard to the storage of tea, but gave a credit of from three to six months when the amount of duties exceeded \$200. The same law required that the duties on woolens should be paid in cash, or the goods placed in the public stores, under bond, at the risk of the importer, and subject to interest at the rate of 6 per cent. per annum on the amount of duties accruing thereon, the said duties to be paid one-half in three and the other half in six months from the date of importation.

The tariff act of August 30, 1842, required that all duties should be paid in cash; and in case of neglect on the part of the importer to pay the duties on the completion of the entry of any goods, it was provided that the collector should take possession of such goods and place them in the public stores, at the charge and risk of the owner; and if the payment of duty was deferred beyond sixty days, (in the case of goods imported from beyond the Cape of Good Hope ninety days,) such goods, or such quantities thereof as should be deemed necessary to discharge the duties, were to be appraised and sold by the collector at public auction.

These citations serve to give a general idea of the course of legislation regarding credits on duties and the storage of goods prior to the adoption of the bonded warehouse system proper which had its origin under the administration of President Polk. Hon. Robert J. Walker, in his first annual report as Secretary of the Treasury, in 1845, made a strong recommendation in its favor. Reviewing the effect of the system of cash duties established under the law of August 30, 1842, he argued that the country had thereby lost a profitable trade and a considerable freighting business in the re-exportation of foreign goods. He stated the total amount of foreign imports re-exported during the three years after the passage of the act of 1842 at \$33,384,394, "being far less than in any three years (except during the war) since 1793, and less than was re-exported in any one of eight several years. The highest aggregate of any three years was \$173,108,813, and the lowest aggregate \$41,315,705; being in the years 1794, 1795, and 1796." After giving further statistics tending to exhibit the unfavorable effects of the tariff of 1828 and 1842 on the re-export trade, Mr. Walker says:

If the cash duties are retained, as it is believed they should be, the only sure method of restoring this trade is the adoption of the warehousing system, by which the foreign imports may be kept in store by the Government until they are required for re-exportation abroad or consumption at home; in which latter contingency, and at the time when, for that purpose, they are taken out of these stores for consumption, the duties



are paid, and, if re-exported, they pay no duty, but only the expense of storage. Under the present system, the merchant introduces foreign imports of the value of \$100,000. He must now, besides the advance for the goods, make a further advance in cash, in many cases, of \$50,000 for the duties. Under such a system but a small amount of goods will be imported for drawbacks; and the higher the duty, the larger must be the advance and the smaller the imports for re-exportation.

The imports, before payment of duties under the same regulations now applied to our imports in transit to Canada, may be taken from warehouse to warehouse—from the East to the lakes, and to Pittsburgh, Cincinnati, and Louisville—from New Orleans to Natchez, Vicksburgh, Memphis, and St. Louis—and warehoused in these and other interior ports, the duties remaining unpaid until the goods are taken out of the warehouse and out of the original package, at such ports, for consumption; thus carrying our foreign commerce into the interior, with all the advantage of augmented business and cheaper supplies throughout the country. It will introduce into our large ports on or near the sea-board assorted cargoes of goods, to be re-exported with our own, to supply the markets of the world. It will cheapen prices to the consumer, by deducting the interest and profit that are now charged upon the advance of duty, building up the marts of our own commerce, and giving profitable employment to our own commercial marine. It will greatly increase our revenue, by augmenting our imports, together with our exports, and is respectfully recommended to Congress as an important part of the whole system now proposed for their consideration.

The recommendations of the Secretary were substantially carried out in the act of August 6, 1846, "to establish a warehousing system," &c. This act permitted the warehousing, at the charge and risk of the owner, of all goods (except those of a perishable or explosive character) for a period of one year, the duties thereon to be secured by the bond of the owner, with surety or sureties, in double their amount, and the goods or any part of them (not less than certain specified quantities) to be at all times subject to withdrawal upon payment of the duties and other charges upon them. Provision was also made for the removal of goods from warehouse for re-exportation (when entered for that purpose) or for reshipment to another part of the United States without the payment of any duty, the owner being required, however, in the latter case to give his bond with sufficient sureties in double the amount of duties accruing on the goods so removed, that such goods should be again deposited in warehouse in the port to which they were to be reshipped, nothing in this provision to be so construed as to extend the time for the storage of goods in warehouse beyond one year from the date of their original importation and entry.

In his report of December, 1846, Mr. Secretary Walker alludes with approbation to the passage of the act, but thinks it would have been more advantageous "if there had been no limit to the time for retaining goods in warehouse." The policy which the Secretary had in view in urging the warehousing system upon the country, and his sanguine expectations in regard to its results, may be gathered from the following passage:

It is believed that hereafter this great measure will vindicate itself so clearly by its results that amendments may be obtained by very general consent at a future period. Both as a means of augmenting revenue and of increasing the commerce and prosperity of the country, it is a most important measure. Under its beneficial influence, our own great commercial cities will soon rival, and ultimately surpass, the largest marts of European commerce, augmenting most rapidly the wealth and business of the whole country. Important as it is to agriculture, commerce, and navigation, manufactures also will derive from it, in a series of years, great advantages. The benefits in augmented means accruing to those concerned in agriculture, commerce, and navigation, arising from the warehouse bill, will enable them to purchase more of our own manufactures, while that interest will not be so seriously affected as it has been by auctions and forced sales of foreign merchandise. Most of these goods, under the warehouse bill, will wait in store for a purchaser, instead of forced sales in our markets, because the goods cannot be warehoused.

As this bill will also render our great commercial cities immense marts of assorted cargoes, where merchants from all the world will eventually come to seek a supply,



our own manufactures will often be bought, as a part of those assorted cargoes, by purchasers that never would have been found in the absence of such a system.

In Liverpool and its suburbs the number of bonded warehouses is estimated at five hundred; and in London and other ports of the British Empire, at many thousands. These immense structures, stretching along their fine docks and mighty basins, a single warehouse often covering many acres of ground, and storing, throughout the year, assorted cargoes of several hundred millions of dollars in value, invite to these marts the merchants and commerce of the world. Indeed, this is one of the great means by which England has built up her vast commerce; and for a long series of years her whole people, whether for or against protection, acknowledge the important benefits of this system. Here, the advantages would ultimately be still greater, inasmuch as our chief commercial cities are already nearer than those of Europe to the center of the territory, population, and commerce of the world, and are destined, at no distant day, to be brought still nearer, when the waters of the Atlantic and Pacific shall be united at the Mexican isthmus; which, combined with our possessions on the Pacific, would revolutionize in our favor the commerce of the world, and more rapidly advance our greatness, wealth, and power than any event which has occurred since the adoption of the Constitution.

In his report for 1848 Mr. Walker again sketches in glowing colors the future commercial greatness of the country, with New York as "the center of universal commerce;" and in view of the rapidly augmenting trade between our ports on both oceans, (those on the Pacific having then been acquired but a short time before,) he recommended the passage of an "act under which all products and fabrics may cross the Isthmus of Panama under the provisions of our most important recent treaty with New Granada; that foreign goods may be taken from our warehouses and landed in our ports on either ocean or the Gulf in the same manner that goods now warehoused in any port may be taken into and rewarehoused in another."

The act of March 28, 1854, entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," provided that goods might remain in warehouse without payment of the duties thereon three years from the date of their original importation, and might, at any time during that period, be withdrawn for consumption on due entry and payment of the duties and charges, or without the payment of duties upon entry for re-exportation.

The same act permits the removal of goods duly entered for warehousing from one collection district to another without the payment of the duties accruing thereon, such goods to be rewarehoused in the collection district to which they are taken. It was also provided that the transportation of such goods from one warehouse to another might be either by land or by water, or partly by the one and partly by the other, over such routes as the Secretary of the Treasury might prescribe; they might also be conveyed over any foreign territory through which the right of way had been granted by treaty, special sworn agents to be appointed as inspectors of the customs to superintend the landing or shipping of all goods passing coastwise between the ports of the United States on the Atlantic and Pacific respectively, in order to guard against the perpetration of frauds on the revenue.

The act also provided for the abatement or refunding of duties on goods destroyed by fire, or other casualty while in bonded warehouse, in the appraisers' stores, or in process of transportation under bond from one warehouse to another.

Section 5 of the act of August 5, 1861, entitled "An act to provide increased revenue from imports," &c., provided that goods designed for consumption in the United States must be withdrawn from warehouse, or the duties thereon paid, within three months from the date of their deposit, subject to an increase of the duties thereon by 25 per cent. of their amount, if not paid within that time. Subject to the payment of



this additional duty goods might be left in warehouse for a period of two years. Goods designed for re-exportation and consumption in foreign countries might be withdrawn from warehouse at any time within three years from the date of their deposit, and if any goods upon which duties had been paid were subsequently re-exported within three years from the date of their entry, it was provided that the duties paid on such goods should be refunded, with the exception of 1 per cent. thereof, to be retained by the Government.

The act of July 14, 1862, "increasing temporarily the duties on imports and for other purposes," provided (section 21) that goods should be withdrawn from warehouse, or the duties thereon paid, within one year from the date of their original importation, but they might be withdrawn for exportation to foreign countries or for transshipment to any port on the Pacific, or western coast of the United States, at any time within three years from the date of their original importation; such goods, on arrival at a Pacific or western port, to be subject to the same rules or regulations as if originally imported there. It was also provided that merchandise upon which duties had been paid might remain in warehouse, in custody of the officers of the customs, at the expense and risk of the owners, and if exported *directly from said custody* to a foreign country within three years, should be entitled to return duties, one per cent. only of the duties paid thereon being retained by the Government.

The tariff act approved March 14, 1866, provided that until May 1 of the same year, any goods under bond in warehouse may be withdrawn for consumption, and the bonds canceled upon the payment of the duties and charges prescribed by law; and any goods remaining in bond on the said 1st day of May, or deposited then or thereafter, may be withdrawn for consumption at any time within one year from the date of their original importation, upon payment of the duties and other charges to which they may be subject at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from the said date, goods may be withdrawn for consumption on payment of the regular duties and charges, with an addition thereto equal to ten per cent. of their amount.

The act of July 28, 1866, contains a provision (section 10) modifying the act of July 14, 1862, in respect to the proviso therein contained, to the effect that goods left in warehouse over three years should be regarded as abandoned to the Government, and sold, and the proceeds thereof paid into the Treasury, so as to authorize the Secretary of the Treasury, in case of any sale under the said provision, to pay to the owner, consignee, or agent of such goods, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision of the first section of the warehouse act of August 6, 1846.

In the House of Representatives, June, 1868, Hon. D. J. Morrell, of Pennsylvania, from the Committee on Manufactures, presented a report on "the protective policy and the warehousing system," in which the latter is earnestly condemned. It affirms that the leading objects which the author of this system (Secretary Walker) had in view were based upon the superior claims of foreign commerce, the first of these objects being to make this country the rival of England as a center for the distribution of the commerce of the world. The warehouse system of England, established in 1803, is perfectly suited to her general commercial policy, as well as to her position, but, argues the report—

It might have been foreseen that this system could have no application here, and that the position and condition of this country render it impossible that it should become a center of universal commerce.



Taking the re-exports of 1850 and 1860 respectively as a basis of comparison, it is shown that the facilities for re-exportation from which such a vast increase in our foreign trade had been predicted had exhibited during the decade between the years mentioned an increase of only \$1,500,000, or 30 per cent. In the year 1866 our total exports, foreign and domestic, amounted to about \$550,000,000, of which not more than \$8,000,000, or less than 2 per cent. of the whole, were exported from our bonded warehouses. The report continues:

It would be difficult to conceive of any benefit which the country derives from the mere transit of merchandise represented by this comparatively trivial value at all corresponding to the vast cost of structures and officials making up the ponderous and expensive machinery of the warehouse system.

Statistics are presented showing that the amount of goods entered for warehousing in 1867, at New York, was 46½ per cent., and during the first three months of 1868, 51 per cent. of the total imports at that port for the same period. A statement of the amount of goods remaining in warehouse at the end of each month of 1867 shows that the average amount remaining in warehouse during that year was \$42,963,794, upon which the duties chargeable are estimated by the committee to have been equal to about 50 per cent. of the value.

It is argued that in thus permitting upward of \$20,000,000 in duties to remain unpaid, the Government is virtually furnishing that amount of capital chiefly to foreign merchants, who are thus assisted in their efforts to control our markets. The committee estimate that fully half of the goods remaining in warehouse are of those kinds which compete with domestic products. The report continues:

We owe it mainly to the warehousing system that the American importers, who made the name of merchant honorable, have been, to a great extent, driven from the field, and that the business of importing foreign manufactured goods has mainly become a mere shipment of products from the factory abroad to agents here, who sell the goods for commission, and send the proceeds to the foreign owner. Our system gives the utmost facilities for the operations of these agents. The goods are stored in warehouses furnished by the Government at merely nominal rents, certainly much less than are paid by the holders of American goods. The duties are not payable until the goods are withdrawn and ample time is given for selling them by sample, the mode usually employed: and, practically, they are generally paid out of the proceeds realized from the sale. \* \* \* Under the warehousing system a reservoir of goods is accumulated, to be poured upon the market at the first sign of improved prices in our domestic products. \* \* If there is a rise in prices in New York the first advantage is taken by the foreign agent, who lies in wait in the ambush which the confiding Government has built for his sally-point. The only defense which our manufacturers have is to place their stores and commission-houses also in New York, thus adding a further burden of rents and commissions to the weight under which they are suffering. If the opinions of practical men are to be relied upon, it is impossible to overestimate the evils inflicted upon our home trade and production by this policy. \* \* \* It is asserted by those well informed in this matter that foreign manufacturers not unfrequently take advantage of orders sent to them by American merchants to ascertain the wants of our markets. While supplying the orders of the regular merchant they at the same time place duplicate supplies of similar goods in our warehouses to be disposed of by their agents, who pay neither rent nor taxes, and, consequently, can undersell the regular importer who originally ordered the goods.

In conclusion, the committee express the conviction that the warehousing system must eventually be abolished or radically reformed, and present the draught of a bill, of which the main provisions are as follows:

I. That, upon the entry of goods for warehousing, the owner, importer, consignee, or agent shall make a written declaration, verified by oath or affirmation, whether such goods are entered for consumption or exportation, and such declaration shall be obligatory upon the party entering such goods.

II. Interest, at the rate of six per cent. per annum, shall be charged upon the duties, and other charges upon goods warehoused for home consumption from the time of their entry until their withdrawal.

The following table shows the value of goods remaining in warehouse at the close of the last four fiscal years :

June 30, 1868 .....	\$47,725,566
June 30, 1869 .....	62,457,436
June 30, 1870 .....	56,930,841
June 30, 1871 .....	63,324,659

The following were the amounts remaining in warehouse at the end of each month of the fiscal year 1870-'71 :

1870.	
July .....	\$58,795,803
August .....	56,967,447
September .....	51,062,252
October .....	47,841,169
November .....	51,377,865
December .....	55,616,781
1871.	
January .....	46,809,251
February .....	50,557,542
March .....	52,573,380
April .....	55,884,292
May .....	62,275,530
June .....	63,324,659



The following statement shows the declared value of foreign commodities warehoused, withdrawn from warehouse, and remaining in warehouse in the eight principal ports, with the aggregate for all the districts during the fiscal year ended June 30, 1871.

Districts.	Warehoused.				Withdrawn from warehouse.				Remaining in warehouse June 30, 1871.	Total withdrawn from, and remain- ing in, warehouse.	
	Remaining in warehouse July 1, 1870.	Warehoused during the year.		Additions to previous en- tries by liquidation.	Total warehoused.	For exportation.	For transportation.	For consumption.			Deductions from previous entries by liquidation.
		Direct importation.	From other districts.								
Portland, Me.....	\$647,317	\$1,106,605	\$296,827	.....	\$274,855	\$323,884	\$1,252,552	\$773	\$198,685	\$2,050,749	
Boston, Mass.....	8,329,277	24,627,784	1,542,902	\$340,297	1,196,994	864,263	23,629,866	663,843	8,475,294	34,840,260	
New York, N. Y.....	36,340,810	133,338,538	6,867,245	3,013,741	8,289,408	6,108,050	118,864,096	546,229	45,772,551	179,580,334	
Philadelphia, Pa.....	2,681,742	6,338,894	1,234,608	35,858	5,930	95,150	6,486,371	208,764	3,434,887	10,291,102	
Baltimore, Md.....	2,555,078	18,106,113	152,616	16,071	47,780	1,583,918	14,607,898	542,726	4,047,556	20,829,878	
New Orleans, La.....	1,517,017	11,990,739	456,176	78,825	249,601	6,292,386	5,730,471	182,580	1,587,719	14,042,757	
San Francisco, Cal.....	2,834,248	6,303,679	418,760	101,495	391,167	64,224	6,306,949	136,206	2,759,636	9,658,182	
Mobile, Ala.....	357,778	948,514	8,511	4,034	1,631	217,198	929,624	576	169,808	1,318,837	
All other ports.....	1,667,574	10,163,293	13,708,711	12,528	2,213,321	6,649,525	14,794,004	16,733	1,878,523	25,552,106	
Total.....	56,930,841	212,944,159	24,686,356	3,602,849	12,670,637	22,198,598	192,611,831	2,358,430	68,324,659	298,164,205	

The following statement shows the value of a few of the principal articles which were warehoused during the fiscal year 1871 :

Sugar, brown .....	\$76,701,610
Coffee .....	39,857,411
Tea .....	24,166,618
Iron, railroad bars, or rails .....	9,444,045
Molasses.....	7,841,164
Wool, dress-goods .....	7,742,929
Silk, dress and piece goods .....	5,924,153
Wool, raw and fleece .....	5,693,059
Wool, cloths and cassimeres .....	4,137,535
Tobacco, leaf.....	3,924,056
Spirits and cordials, in casks.....	3,534,507
Wine, in casks .....	2,349,005

To give some idea of the amount of clerical labor and consequent expense involved in the warehouse system, it may be observed that 170 pages of the annual report on commerce and navigation for 1869 were occupied with statements of the goods warehoused and withdrawn from warehouse in the eight principal ports, and the aggregate in the United States; this statement being only a brief condensation made up by the Bureau of Statistics from the monthly returns furnished by the collectors of customs in the several districts of the country.

#### THE INTERNAL REVENUE SYSTEM.

This being a history of customs tariffs, the excise laws enacted in the earlier years of the republic have received nothing more than a passing notice; but from the great extent and permeating character of internal taxation in more recent years, coupled with the intimate reciprocal relations between the excise and customs duties, a general view of the internal revenue legislation consequent upon the war has been deemed necessary to the proper presentation of the subject more immediately under consideration. The growth of this vast system, its far-reaching influence, the character of its effects upon the industries of the country, its capacity for yielding revenue as compared with the burdens it imposed, the administration of the Internal Revenue Bureau, which the system called into existence in 1863, a branch of the Government so important that it was once in contemplation to make it a separate department, the gradual contracting of its dimensions as the demands upon the national purse fell off, and a detailed review of its merits and defects, both legislative and administrative—these are points which form a most interesting and important chapter in the fiscal history of the nation, and which might well be made the subject of a most instructive treatise.

A very brief presentation of the main features of internal revenue taxation is all that has been attempted and all that was deemed appropriate in the foregoing pages; but a retrospect of the operation of the system in question brings into view one very significant circumstance which merits a passing notice in this connection, viz: the readiness manifested by our people, not only to contribute of their means, but also to submit to a system of minute inquisition into their business affairs to which they had been previously unaccustomed, in order that the integrity of the Union might be preserved. The laws bearing upon this subject, hastily framed under the spur of exigencies which allowed little time for deliberation, and without the benefit of any considerable experience which could serve as a guide for the action of the legislator, were naturally lacking in skillful adaptation to the various interests affected, and were, moreover, open to very grave objections on the ground of an



unequal distribution of burdens among the people. Of such a character was the stamp tax—a tax which, apart from this feature, might well have seemed obnoxious to the descendants of men who had made a similar tax, imposed by the mother country, a prominent reason for revolt. Not only was this tax levied upon all contracts and payments, conveyances made by the living and testaments of the dead, but it enhanced the cost of most of the common articles of domestic use, imposing over 100 per cent. on the article of matches, consumed, perhaps, as largely by the poor as by the rich.

In this connection it may be interesting to state that this tax on matches, which has yielded \$13,013,798\* during the seven and a half years in which it has been in operation, and which is still borne without complaint, was found to be so unpopular in Great Britain that the British government, monarchical as it is, was fain to abandon the intention of imposing it. The experience of this country† in obtaining so large a yearly income from a source of such comparative insignificance, led the Chancellor of the Exchequer to submit a proposition for such a tax to Parliament with an estimate of £550,000 per annum as its yield in revenue, but the popular clamor which assailed him, amounting almost to threats of revolution, induced him to relinquish his plan.

The question occurs, why were taxes, unquestionably annoying, vexatious, and even unequal in their character, borne so uncomplainingly by the people of this country, while a single example of the kind raised such a storm of opposition in Great Britain? The answer unquestionably is, *because they were self-imposed*. Under the impulse of a noble patriotism, and for an object dearer to the masses of the people than even their own individual interests, they deliberately assumed the burdens necessary to its accomplishment.

The taxes imposed extended to every branch of industry, and almost to every transaction of life. The cradle and the coffin, the swaddling-clothes of the new-born babe and the shroud of the dead, with all the articles used by the living, were alike subjected to this all-pervading system of taxation. It was rendered more oppressive by the duplication and multiplication of assessments. For example the cloth, linings, buttons, silk, thread, &c., of which a garment was composed, were first taxed separately, and then in the finished garment. In such articles as locomotive-engines and umbrellas, the multiplication of taxes was of the most extreme character. Yet, so long as the country was in danger, and

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\* The Commissioner of Internal Revenue has kindly furnished the following statement:

Amount received from match manufacturers from June 30, 1864, when	
lucifer matches were first taxed, to December 31, 1870 .....	\$10,465,189 34
From January 1 to June 30, 1871 .....	1,134,960 35
From July 1 to December 31, 1871 .....	1,413,648 55
Total in seven and a half years .....	<u>13,013,798 27</u>

† The results of our experience in this regard were communicated in response to the following letter from Mr. Ford, the former secretary of the British legation, to the Chief of the Bureau of Statistics:

LONDON, January 14, 1871.

MY DEAR SIR: Should I be putting you to great trouble by asking you to let me know all you can, chapter and verse, regarding an item of your national revenue system? I allude to the tax on lucifer matches. When was the tax levied? Is it one easily collected? What has it produced yearly of revenue since its imposition? Is it considered more unpopular than any of the other taxes?

You really would be rendering me a service by replying at once to these queries.

\* \* \*

after the war was over—until the credit of the country had been placed upon a substantial basis—these obnoxious laws, and their harsh and sometimes offensive execution, were borne with but little complaint. Such a national experience is worth more than its entire cost—large as that was—as a demonstration of the fitness of an intelligent people for self-government, and the adequacy of that form of government itself to bear the strain of the extremest exigencies to which a government can be subjected.

#### RECENT TARIFF LEGISLATION.

[Since the foregoing was put in type two important acts have been added to our revenue code—those of May 1 and June 6, 1872, copies of which will be found in Appendix F. By the former, the duties on tea and coffee were removed, and it was provided that any duties paid on tea or coffee remaining in warehouse on the 1st of July, 1872, when the act went into effect, should be refunded. The act of June 6 reduced the duties on a large number of articles, and placed many others on the free list, besides reducing internal taxes.

The act repealing the duty on tea and coffee was introduced in the House by Mr. Randall, of Pennsylvania, in March, 1871, and was passed under a suspension of the rules. On the 15th of March, 1872, it was reported adversely to the Senate from the Committee on Finance, to which it had been referred. On the 20th of April it was taken up on motion of Mr. Scott, of Pennsylvania. Its consideration was interrupted by the expiration of the morning hour, but was subsequently resumed, and continued until 10.15 p. m., the time, however, being chiefly consumed in the discussion of points of order, calling the roll, and voting on motions to adjourn. On the 30th of April it was again taken up, and Mr. Scott proposed to amend the bill so as to make it take effect on the first of the following July, instead of on its passage. He also moved to add to the bill the following words:

And all tea and coffee which may be in the public stores or bonded warehouses on the first day of July, shall be subject to no duty upon the entry thereof for consumption; and all tea and coffee remaining in bonded warehouses on said first day of July upon which duties shall have been paid, shall be entitled to a refund of the duties paid.

Mr. Scott spoke briefly, explaining the reasons for postponing the operation of the bill to the first of July, and expressing the hope that it would pass without the introduction of any new subject.

After considerable discussion, the amendments offered by Mr. Scott were adopted, all others having been voted down, and the bill was then passed by the following vote:

YEAS.—Messrs. Alcorn, Anthony, Boreman, Buckingham, Caldwell, Cameron, Chandler, Clayton, Cole, Conkling, Corbett, Cragin, Davis of West Virginia, Ferry of Michigan, Flanagan, Frelinghuysen, Gilbert, Goldthwaite, Harlan, Hill, Hitchcock, Howe, Lewis, Logan, Norwood, Osborn, Patterson, Pomeroy, Pratt, Ramsey, Rice, Saulsbury, Scott, Spencer, Stewart, Stockton, Vickers, West, and Wilson—39.

NAYS.—Messrs. Bayard, Casserly, Hamilton of Maryland, Hamlin, Morrill of Vermont, Sherman, Sprague, Stevenson, Trumbull, and Windom—10.

ABSENT.—Messrs. Ames, Blair, Brownlow, Carpenter, Cooper, Davis of Kentucky, Edmunds, Fenton, Ferry of Connecticut, Hamilton of Texas, Johnston, Kellogg, Kelley, Morrill of Maine, Morton, Nye, Pool, Ransom, Robertson, Sawyer, Schurz, Sumner, Thurman, Tipton, and Wright—25.

On the following day the Senate amendments were agreed to by the House, and the bill went to the President for his signature.

The bill to reduce duties on imports and to reduce internal taxes, and for other purposes, was reported to the House of Representatives from the Committee of Ways and Means, by Mr. Dawes, the chairman of that



committee, on the 16th of April, 1872, and, on motion of Mr. Maynard, was ordered to be printed.

On the 26th of April the bill was taken up under a suspension of the rules and considered in Committee of the Whole, the time being chiefly occupied by Mr. Finkelnburg, who spoke at considerable length in support of the bill as agreed to by a majority of the committee.

The sessions of April 27 and 30, and of May 1, 2, 3, 6, 7, 8, 9, 10, 11, 14, 15, 16, and 17, were occupied in debating and amending the bill in Committee of the Whole, extended remarks being made by Messrs. Wood, Burchard, Beck, Brooks, Wakeman, Speer of Pennsylvania, Wilson of Ohio, Duke, Cox, Randall, Townsend, Conger, Eames, and Dawes, while Messrs. Kelley, Maynard, Garfield, Farnsworth, Banks, Stevenson, Kerr, Peters, Lynch, Ritchie, Butler, Hoar, Beatty, Whitthorne, and others, took a prominent part in the debate.

On the 20th of May it was resolved, on motion of Mr. Dawes, "that the rules be so suspended that the Committee of the Whole be discharged from the further consideration of the substitute for the House bill No. 2322, being a bill to reduce duties on imports and to reduce internal taxes, and for other purposes, and that the same, as it has been amended in Committee of the Whole, do pass."

Mr. Sargent called for the yeas and nays, which were ordered by the House, and the question being again taken, there were—yeas, 149; nays, 61; not voting, 29, as follows:

YEAS.—Messrs. Ames, Archer, Banks, Barnum, Beck, Bell, Bigby, Biggs, Bird, James G. Blair, Braxton, Bright, Buckley, Buffinton, Burchard, Burdett, Benjamin F. Butler, Roderick R. Butler, Caldwell, Clarke, Cobb, Coburn, Comingo, Conner, Cotton, Cox, Crebs, Criteher, Crossland, Darrall, Davis, Dawes, Donnan, Duke, Dunnell, Ely, Farnsworth, Farwell, Finkelnburg, Forker, Charles Foster, Frye, Garfield, Garrett, Giddings, Golladay, Haldeman, Hale, Hancock, Handley, Harper, George E. Harris, John T. Harris, Havens, Hawley, Hay, Hays, Gerry W. Hazelton, Hereford, Herndon, Hibbard, Hoar, Holman, Houghton, Kellogg, Kendall, Kerr, Ketchum, King, Lamport, Lansing, Leach, Lewis, Lowe, Lynch, Manson, Marshall, McCormick, McCrary, McGrew, McHenry, McIntyre, McNeely, Merriam, Merrick, Mitchell, Moore, Morgan, Morphis, Niblack, Orr, Packard, Palmer, Hosea W. Parker, Isaac C. Parker, Peters, Potter, Price, Rainey, Read, Edward Y. Rice, Ellis H. Roberts, William R. Roberts, Robinson, Rusk, Sawyer, Seeley, Sessions, Shanks, Sheldon, Shellabarger, Sherwood, Slater, Sloss, Snapp, Thomas J. Speer, Sprague, Stevens, Storm, Stoughton, Stowell, Strong, Swann, Taffe, Terry, Thomas, Turner, Tuthill, Twiehell, Tyner, Vaughan, Voorhees, Waddell, Wakeman, Walden, Waldron, Wallace, Walls, Warren, Wells, Wheeler, Whiteley, Whitthorne, Williams of Indiana, Williams of New York, Jeremiah M. Wilson, Winchester, Wood, and Young—149.

NAYS.—Messrs. Acker, Adams, Ambler, Arthur, Averill, Barber, Barry, Beatty, Bingham, Austin Blair, Campbell, Carroll, Coghlan, Conger, Dickey, Duell, Eames, Eldredge, Elliott, Henry D. Foster, Wilder D. Foster, Getz, Griffith, Halsey, Harmer, John W. Hazelton, Hill, Hooper, Kelley, Killinger, Lamison, Maynard, McClelland, McJunkin, McKee, Mercur, Benjamin F. Meyers, Leonard Myers, Negley, Packer, Peck, Pendleton, Perce, Aaron F. Perry, Poland, Randall, John M. Rice, Rogers, Scofield, Shoemaker, Slocum, H. Boardman Smith, John A. Smith, R. Milton Speer, Starkweather, Stevenson, Sutherland, Washington Townsend, Upson, Willard, and John T. Wilson—61.

NOT VOTING.—Messrs. Beveridge, Boles, Brooks, Creely, Crocker, DeLarge, Dox, Du Bose, Goodrich, Hambleton, Hanks, Kinsella, McKinney, Monroe, Morey, Eli Perry, Platt, Porter, Prindle, Ritchie, Roosevelt, Sargent, Shober, Worthington C. Smith, Snyder, St. John, Sypher, Dwight Townsend, and Van Trump—29.

On the same day the bill was referred by the Senate to the Committee on Finance, from which it was reported with amendments by Mr. Sherman, on the 24th. It was debated at length on the 27th, 28th, and 29th, and was passed on the 30th by a vote of 49 yeas to 3 nays, 22 Senators being absent. The vote by yeas and nays was as follows:

YEAS.—Messrs. Alcorn, Anthony, Bayard, Blair, Boreman, Caldwell, Carpenter, Caserly, Clayton, Cole, Conkling, Cooper, Corbett, Cragin, Fenton, Ferry of Michigan, Flanagan, Frelinghuysen, Goldthwaite, Hamilton of Maryland, Harlan, Hill, Hitchcock, Howe, Johnston, Kellogg, Kelly, Lewis, Logan, Morrill of Maine, Morrill of Vermont,



Morton, Norwood, Nye, Osborn, Pool, Ramsey, Ransom, Robertson, Saulsbury, Sherman, Stevenson, Stockton, Thurman, Trumbull, Vickers, Wilson, Windom, and Wright—49.

NAYS.—Messrs. Chandler, Scott, and Sprague—3.

ABSENT.—Messrs. Ames, Brownlow, Buckingham, Cameron, Davis of Kentucky, Davis of West Virginia, Edmunds, Ferry of Connecticut, Gilbert, Hamilton of Texas, Hamlin, Patterson, Pomeroy, Pratt, Rice, Sawyer, Schurz, Spencer, Stewart, Sumner, Tipton, and West—22.

The Senate amendments were debated in the House on the 31st, and a committee of conference asked for, upon which committee the Speaker subsequently appointed Messrs. Dawes, Kelley, and Kerr as the conferees on the part of the House. On the same day the request for a committee of conference was agreed to by the Senate, and Messrs. Sherman, Morrill of Vermont, and Bayard were appointed as the conferees on the part of that body. The report of the committee was presented to the Senate on the 3d, and to the House on the 4th of June, and adopted by both bodies on the latter date. On the 6th the bill received the signature of the President. The act of May 1, 1872, went into operation on the 1st of July of that year, and that of June 6 on the 1st of August. The estimated decrease of revenues under the former act for the first eleven months of 1873 is \$25,018,463.99. The estimated decrease for the same period in revenues derived from duties affected by the act of June 6, which was in operation ten months of that time, is—

On dutiable articles.....	\$14,354,277 20
On articles placed on the free list.....	5,001,980 30

Total under act of June 6.....	19,356,257 50
Total under act of May 1, (as above).....	25,018,463 99

Aggregate under both acts.....	\$44,374,721 40
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#### APPENDIXES.

The following statements are appended to this report:

*Appendix A.* Comparative statement of the rates of duties and imposts under the several tariff acts, from 1789 to 1870, both inclusive:

*Appendix B.* Statement showing the value and present duties, both specific and *ad valorem* with the equivalent rates in *ad valorem* and specific, respectively, of the principal articles imported into the United States; with explanatory notes. In addition to this statement, Appendix B contains notes and opinions by Mr. J. S. Moore, on the history and operations of the tariff; remarks on the mode of assessing duties on sugar; also, on the imposition of compound duties. These are submitted without the expression of any opinion, either in favor of or adverse to the views and recommendations therein contained.

*Appendix C.* Statement showing the value of total imports, distinguishing free from dutiable; the value of dutiable imports for consumption; also, the amount of duties received, with the percentages of duty in imports, during the eighty-eight fiscal years, from 1790 to 1877, inclusive.

*Appendix D.* Comparative statement showing the aggregate receipts from each collection district, State, and Territory, for the fiscal years ended June 30, from 1863 to 1871, inclusive.

*Appendix E.* Table showing the total collections from each specific source of revenue for the fiscal years 1863 to 1871, inclusive.

Appendixes D and E are extracted from the annual report of the Commissioner of Internal Revenue for the fiscal year 1871.

*Appendix F.* Acts of May 1 and of June 6, 1872; Revised Statutes of June 22, 1874; acts of February 8 and March 3, 1875, and of August 15, 1876.



## CONCLUDING REMARKS.

In a review of the subject it would be both interesting and instructive to note the influences which some of the tariff acts have exerted upon the prosperity of the country, to investigate and record the comparative condition of productive industry and commerce during the few years immediately prior and subsequent to the acts of 1828 and 1832, or of 1842 and 1846. But such an investigation—rendered difficult by the long time which has since elapsed—would be incompatible with the purpose of this report, the sole aim of which is to present the history of tariff legislation, while carefully avoiding the discussion of any of the much controverted points connected with the effects which such legislation has produced. The condition of the country during the several periods indicated presents aspects which vary according to the stand-point from which the subject is viewed; and the undersigned is unwilling to expose himself to the charge of partisanship with which any attempt to sum up the facts of our past experience, with a view to deduce therefrom their proper economical lessons, would inevitably be made.

He does not forget the advice of a well-known economist and valued friend,\* who, shortly before his death, wrote: “In all your work remember that the actual facts which you ascertain and give to the world will be of far greater value than your conclusions.”

If the statesmen or economists of other countries, or of our own, who may peruse the preceding pages, should expect to find therein the *results* as well as the *history* of tariff legislation, they will be disappointed. There will, however, be found in the copious extracts from the congressional debates which accompanied each measure the views of the ablest advocates upon either side, including, in many cases, their maturest opinions in regard to the bearings of previous measures upon the welfare of the country. These speeches, many of which have been intellectual efforts, sufficient of themselves to build up great reputations for forensic power, constitute an essential and not unimportant part of the history of the subject. In this view they are presented, care having been taken to give due space to the leading representations of each of the rival policies, whose arguments each reader must interpret for himself in the light of accumulating facts and a constantly enlarging experience.

In reviewing the debates of the last eighty years on the subject of customs-tariffs, one cannot fail to be impressed with the similarity of the arguments advanced upon the successive occasions when the policies of free trade and protection were brought under discussion. The leading principles upon which the doctrines of protection are supported were substantially presented, and that with much force and clearness, in Alexander Hamilton's first report as Secretary of the Treasury, while from the days of Madison down, the injustice of taxing one portion of the people for the benefit of an industry carried on by another has again and again been adduced, with varying degrees of earnestness, in opposition to protective duties. Coming down to special articles, it is found that the early legislators of this country, like those of the present day, were occupied more or less in discussing the effects of taxes on raw materials upon the industries in which those materials were to be used. Thus Representatives from Massachusetts strenuously opposed the duty on molasses, which was the raw material of New England rum, the man-

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\* Hon. Stephen Colwell, of Philadelphia.

ufacture of which was then an industry of considerable importance. At an equally early date we find the cordage manufacturer in conflict with the ship-builder, the latter desiring the admission of cordage at a low duty as an encouragement to his trade, while the former desired protection to his own branch of industry. The interests of this industry, and of the cultivation of domestic hemp, were also found to be at variance, since protection to the one increased the price of the raw material used in the other. The policy of taxing imported salt is another question which has repeatedly formed the theme of warm debate, and the arguments *pro* and *con* have been frequently presented. In the earlier debates, however, the advocates of a tax on this commodity supported it chiefly on the ground of its efficiency as a source of revenue.

Another thing suggested by the course of tariff legislation is, that communities, like individuals, have pretty uniformly been actuated by the consideration of their real or supposed interests, and their representatives in Congress have very naturally supported the policy by which a majority of their constituents believed those interests would be subserved. Thus we find that while the South has generally opposed protection, Kentucky and Louisiana have supported efficient protective duties upon hemp and sugar respectively, both of these being commodities for which there was an extensive home demand, while Russia, the West Indies, and other countries were active competitors in furnishing a supply. A fresher illustration of the same principle is found in the opposition to a reduction of the duty on rice which comes from South Carolina and Southeastern Georgia. The same point is illustrated in the changing attitudes of some of the States, corresponding with certain changes in their industrial or commercial interests. Thus we find the Representatives of Massachusetts, in the early years of the Republic, when her commerce was in the ascendant, voting against the tariff of 1790, the doubling of duties at the commencement of the war of 1812, and the acts of 1820, 1824, and 1828; but afterward, when her manufacturing interests had attained a greater magnitude and influence, she supported the protective tariff of 1842, and opposed the free-trade act of 1846. Now again, her manufactures being for the most part firmly established and generally secure against foreign competition, her people are in favor of reduced duties, while many of her largest manufacturers throw their influence in the same direction.

In some cases we find the Representatives of a particular State taking opposite sides, in obedience to the interests of the localities they respectively represent. Thus in the case of New York the protective duty on salt is supported by Representatives from that section of the State in which this commodity is produced, while the city, upheld mainly by commerce, and therefore interested in the unrestricted freedom of trade, favors the proposition to place salt on the free list.

In this connection the following table, showing the votes of the Representatives of each State upon the passage of every tariff act, from 1790 to 1870, inclusive, may be interesting to those who desire to compare the different attitudes of the several States upon the subject of the tariff, with the varying condition of their industry.



Table showing the votes given by States, in the House of Representatives, on the passage of each of the general tariff acts since that of 1789.

States.	1790.		1791.		May 2, 1792.		March 3, 1797.		May 26, 1804.		July 1, 1812.		April 27, 1816.		May 22, 1824.		May 29, 1828.		July 14, 1832.		Feb. 26, 1833.	
	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.
<b>New England States:</b>																						
Maine .....															1	6			6	1	6	1
New Hampshire .....	2	1	3		2	1	4		3		3		1	3	1	5	4	2	5	4	1	1
Vermont .....					1	1	2		3		3	1	5	1	5	3	5		3			5
Massachusetts .....		6	6		6		10	1	12		2	13		4	1	11	2	11	4	2		13
Connecticut .....	3	2	5		4		6		3		6		2	2	5	1	4	2	2	3		6
Rhode Island .....			1		1		1	1	2		2		2		2		1	1	2			2
<b>Middle States:</b>																						
New York .....	4	1	4	2	4	2	7	1	2		5	9	20	2	26	8	27	6	27	2	11	19
New Jersey .....	2		4		3		4		5		5		5		6		5		3			6
Pennsylvania .....	7		3	3	5		5	7	15		16	2	17	3	24	1	23		14	12	4	21
Delaware .....	1		1		1		1		1		1		1		1		1		1			1
Maryland .....	3	2	1	3	3	3	5	2	6		5	3	2	5	3	6	1	5	8		9	
West Virginia .....																						
<b>Western and Northwestern States:</b>																						
Ohio .....									1		1		4		14		13		13		7	6
Indiana .....															2		3		3		2	1
Illinois .....															1		1		1		1	
Michigan .....																						
Wisconsin .....																						
Minnesota .....																						
Iowa .....																						
Missouri .....															1			1	1		1	
Kansas .....																						
Nebraska .....																						
<b>Southern and Southwestern States:</b>																						
Virginia .....	7		4	4	3	5	9	5	17		14	7	7	13	1	21	3	15	11	8	20	1
North Carolina .....	5			4	1	4	5	2	9		6	3		11		13		13	8	4	13	
South Carolina .....	2	1	1	2	3	2	3	1	5		6	1	4	3		9		8	3	6	9	
Georgia .....	3			3		2	2		2		3		3	3		7		7	1	6	6	
Alabama .....																3		3	2	1	3	
Mississippi .....																1		1	1		1	
Florida .....																						
Louisiana .....													1			3		3	1	2	3	
Texas .....																						
Arkansas .....																						
Kentucky .....							2		5		4		6	1	11		12		9	3	12	
Tennessee .....							1		2		3		3	2	2	7		9	9		8	1
<b>Pacific States:</b>																						
California .....																						
Oregon .....																						
Nevada .....																						
<b>Total .....</b>	<b>39</b>	<b>13</b>	<b>35</b>	<b>21</b>	<b>37</b>	<b>20</b>	<b>66</b>	<b>21</b>	<b>98</b>		<b>76</b>	<b>48</b>	<b>88</b>	<b>54</b>	<b>107</b>	<b>102</b>	<b>105</b>	<b>94</b>	<b>132</b>	<b>65</b>	<b>119</b>	<b>85</b>

Table showing the votes given by States in the House of Representatives on the passage of each of the general tariffs passed since that of 1789—Continued.

States	1842.		1846.		1857.		March 27, 1861.		Aug. 5, 1861.		Dec. 24, 1861.		July 14, 1862.		June 30, 1864.		March 3, 1865.		July 29, 1866.		July 14, 1870.		
	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	Yea.	Nay.	
New England States:																							
Maine.....	4	2	5	1	6	...	3	...	5	...	6	...	6	...	3	...	3	...	3	...	4	...	
New Hampshire.....	...	4	3	1	2	1	2	...	1	1	...	2	2	...	2	1	2	1	3	...	2	2	
Vermont.....	4	...	...	2	...	3	...	3	...	3	...	3	...	3	...	3	...	3	...	3	...	3	...
Massachusetts.....	10	1	...	9	9	...	9	...	8	1	9	...	7	...	7	...	7	...	10	...	6	...	
Connecticut.....	6	...	1	4	...	4	...	4	...	1	2	1	...	1	1	1	...	2	1	2	...	3	...
Rhode Island.....	2	...	...	2	1	1	2	...	1	1	...	1	1	...	1	...	2	...	2	...	...	...	
Middle States:																							
New York.....	23	8	15	14	15	10	18	6	25	2	20	1	13	4	14	2	10	12	16	5	16	10	
New Jersey.....	6	...	...	6	2	1	4	...	3	1	1	...	13	3	1	1	...	4	1	3	2	2	
Pennsylvania.....	20	...	2	23	3	15	22	...	14	6	9	1	13	5	15	...	19	1	19	2	19	4	
Delaware.....	1	...	...	...	...	...	...	1	...	1	...	...	...	...	1	...	1	...	...	...	...	...	
Maryland.....	4	2	1	1	4	1	...	2	...	3	3	1	...	3	1	...	2	...	1	4	...	3	
West Virginia.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	3	...	2	...	
Western and Northwestern States:																							
Ohio.....	8	6	11	8	5	15	13	...	10	10	8	6	7	5	4	9	3	9	15	3	13	2	
Indiana.....	3	3	5	2	3	8	5	3	2	5	5	5	5	2	2	4	2	4	...	7	5	3	
Illinois.....	1	2	5	...	3	4	3	3	2	3	3	4	3	3	3	3	4	5	...	12	11	2	
Michigan.....	1	...	3	...	1	3	3	...	4	...	2	...	1	...	4	...	3	1	4	...	5	...	
Wisconsin.....	...	...	...	...	1	...	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	
Minnesota.....	...	...	...	...	...	...	2	...	...	2	1	1	2	...	2	...	1	...	1	1	2	...	
Iowa.....	...	...	...	...	1	...	...	...	1	...	...	...	1	...	6	...	5	...	2	3	5	...	
Missouri.....	...	2	5	...	...	3	...	5	1	2	1	1	1	1	5	...	6	1	2	3	8	...	
Kansas.....	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1	...	1	...	1	...	
Nebraska.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	
Southern and Southwest- ern States:																							
Virginia.....	3	17	13	1	13	...	...	8	1	1	3	...	...	1	...	...	...	...	...	...	5	1	
North Carolina.....	...	10	7	3	6	...	1	6	...	...	...	...	...	...	...	...	...	...	...	1	...	...	
South Carolina.....	...	...	5	7	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	
Georgia.....	1	7	5	2	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Alabama.....	...	4	7	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	
Mississippi.....	...	3	4	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	
Florida.....	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	
Louisiana.....	2	1	3	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	
Texas.....	...	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	1	...	
Arkansas.....	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	
Kentucky.....	4	8	4	6	7	2	4	1	...	7	...	6	...	5	...	4	...	2	1	6	5	1	
Tennessee.....	...	13	5	6	7	...	2	6	...	...	1	...	...	2	...	...	...	...	...	8	...	...	
Pacific States:																							
California.....	...	...	...	...	2	...	...	1	...	...	...	...	2	...	3	...	3	...	1	...	2	1	
Oregon.....	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	1	...	2	...	...	...	
Nevada.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	
Total.....	103	99	114	93	118	72	102	43	82	48	76	29	69	36	81	26	85	43	95	49	152	35	



## PROTECTION, FREE TRADE, REVENUE REFORM, ETC.

In response to inquiries addressed to well-known exponents of the doctrines of the "protectionists," "free-traders," and "revenue reformers," respectively, the following statements have been received, and may perhaps be regarded as authoritative definitions of the views held by the three parties in question:

## PROTECTION.

The following definition is furnished by the officers of the Industrial League of Pennsylvania:

Protection is simply defense—nothing more, nothing less, and nothing else. Every deviation from this ruling object is, sooner or later, mischievous. We mean by it needed defense of industrial enterprises in the success of which the country has a common interest. We do not mean class legislation, or the establishment of monopolies in production or trade, but the development of the productive power of the nation, with a due distribution of its benefits to every industrial interest of the whole people. The system of protection employs exclusively duties upon imports to effect its objects, and, intending only to defend domestic industry, it purposely selects only for its operation those foreign products which compete with the freedom and extension of such domestic industries as the country is prepared to undertake or determined to maintain, with the view of self-supply. It is not arrayed against foreign trade and exchanges in anything else than those commodities the admission of which injures the labor and prevents the enjoyment of the home market. Wisely devised and worked, it never does in any respect, nor to any degree, repress or diminish any healthful foreign commerce. One of its legitimate objects is to preserve for the people an unlimited choice of occupations fitted to their economic conditions. If, owing to the circumstances of the country, a tariff of protective duties can also be made to secure an adequate, or any considerable amount of revenue to the Government, the principle and policy of the system freely allow such an excellent accompaniment as a consequence of its own necessary operation; and it is a striking characteristic of the system that it always does do so. Every period of sound protection which this country has enjoyed has amply provided for the national expenditure, and only the tariffs constructed with the sole or principal view to securing revenue have utterly failed to accomplish that intention. Protection is not an abstract creed which college professors evolved from their own consciousness, but a vital policy, conforming itself to the varying conditions and necessities of national life and progress. It has never failed to manifest its good results in our own history, and every departure from it has resulted in calamities, which only return to it could cure. "It has always been recognized and adopted in some form or other by all nations, and is to-day the policy of every enlightened government." Limited by the necessities of "defense," the protective policy presents different features in England, France, Germany, the British Colonies, the United States of America, &c., but it always involves such an adjustment of duties upon foreign products as, in the language of M. Thiers, will "reserve the markets of the nation to its own industries." It is this purpose which inspired the protective policy adopted by the colony of Victoria, the treasurer of which, Mr. Berry, in a recent speech, declares that it is intended "to establish industries and make work plentiful throughout the country," expressing the desire "to see an Australian policy realized in Australia, as an American policy has been realized in America."

The measure of defense required by the industries of the United States differs with respect to new enterprises and those which have been long established. It should be liberal. On that side danger never lies. One element which must always be considered, and which may be regarded as permanent, is the excess of wages of American workmen above their foreign rivals, which, as shown by the reports of the Statistical Bureau, is largely greater than the duties imposed upon the competing products of foreign labor by the existing tariff. This, together with other considerations of public good, enforced by every eminent American author and statesman, must enter into the constitution of our tariff laws, which, in so far as they are protective, promote national welfare.

Dictated by patriotism, protection to home industry is no more inconsistent, either in its methods or ends, with the broadest philanthropy, than the natural law of self-preservation, which is binding alike upon individuals and nations, and is sanctioned by the written Word, which says, "If any provide not for his own, and especially for those of his own house, he hath denied the faith, and is worse than an infidel."

## FREE TRADE.

The following definition is furnished by the officers of the American Free-Trade League, New York:

We believe in the utmost possible freedom for all citizens of the United States in

trade as well as in all the other relations of life ; but we recognize that absolute freedom of trade must be limited by the revenue necessities of the Government, just as absolute freedom in other respects is necessarily limited by Government ; and therefore the Free-Trade League willingly submits to taxation and duties to meet the necessities of Government ; while it denounces as robbery and tyranny all taxation for the benefit of special classes.

#### REVENUE REFORM.

The following is furnished by Edward Atkinson, esq., of Boston :

Under this name are included those who, while recognizing the necessity of a large customs revenue, yet regard a tariff as but another name for tax. They claim that in framing a tariff regard should be had to the use which is to be made of the article upon which an impost is proposed ; whether it represents one of the results which men seek as the end of their labor, or whether it is an article which enters into the processes of labor. They deny that any benefit can be conferred upon consumers by taxing them, and that, inasmuch as taxation inflicts privation, they would deprive consumers of "one pound of sugar in five, rather than one shovel in five ; of one pound of coffee in ten, rather than of one horse-shoe in ten ; of one gallon of whisky in two, rather than of one plow in two ; of one cigar in four, rather than of one steel rail in four." They pronounce absolute free trade at present impracticable, but they claim that every so-called protective duty shall be gradually but surely repealed.

To the above classes may be added a small number who would carry the principle of free trade to the extent of abolishing custom-houses and raising the national revenue by direct taxation ; also a considerable number who may be called "moderate protectionists," who are in favor of a reduction of the volume of customs revenue, and the exemption from duty of the raw materials of industry, and who desire to restrict protective duties to articles for whose manufacture we have ample natural facilities and an abundance of raw material at home ; while deriving an increased proportion of the revenues from duties on articles of luxury.

Many moderate protectionists, also, insist that the rate of duty on any article should not be so high as to take from the consumers, in the form of increased price, a much larger sum than is paid into the Treasury as revenue.

The following is a brief statement of the views of Senator Sherman, Chairman of the Finance Committee of the United States Senate :

I favor a reduction of duties so that, with a tax on whisky, tobacco, and beer, the revenue will be sufficient to pay the expenses of the Government, economically administered, the interest of the public debt, and \$50,000,000 annually of the principal.

I would, first, repeal the duties on all raw materials that cannot be produced in this country ; secondly, largely reduce the duties on natural products, like coal, salt, lumber, and the like, but leave a low duty to compensate for the difference in the cost of labor ; thirdly, reduce the duties on metallic and textile fabrics that come into competition with similar American products only when experience proves that the profits of capital and wages of labor are excessive when compared with other productions not protected ; and, lastly, maintain high duties on articles of luxury to be limited only by the danger of smuggling.

It may not be amiss to state in this connection that the National Labor Reform Convention, which recently met at Columbus, Ohio, adopted the following resolution on the tariff as a part of their platform :

*Resolved*, That Congress should modify the tariff so as to admit free such articles of common use as we can neither produce nor grow, and lay duties for revenue mainly upon articles of luxury and upon such articles of manufacture (we having the raw material in abundance) as will assist in further developing the resources of the country.

#### CONCLUSION.

In extenuation of such defects as may appear in the foregoing report, it is due to the undersigned to say that it was prepared amid the press-



ure of official duties, of themselves sufficiently onerous to occupy his whole time. The subject is of such importance to the country, and its treatment involves such a wide range of inquiry, that the work might well have claimed the undivided attention of one possessing higher qualifications and better opportunities for its performance.

With its admitted imperfections it is, however, believed that it will supply in a convenient form much information of value to persons interested in prospective tariff legislation; and, moreover, serve to some extent as a guide to those on whom such legislation immediately depends—our national legislators themselves.

It is, therefore, respectfully submitted, in the hope that the unexampled growth and prosperity which, whether through or in spite of legislation, have marked the history of our beloved country during the four-score years embraced in the period under review, may be more than equaled during a corresponding period in that future which holds out such bright hopes of material, political, and moral greatness.

Very respectfully, yours,

EDWARD YOUNG,  
*Chief of Bureau of Statistics.*

Hon. GEORGE S. BOUTWELL,  
*Secretary of the Treasury.*

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REPORT OF THE CHIEF OF THE BUREAU OF STATISTICS ON CUSTOMS-  
TARIFF LEGISLATION.

---

APPENDIX A.

---

COMPARATIVE STATEMENT

OF THE

RATES OF DUTIES AND IMPOSTS

UNDER THE

SEVERAL TARIFF ACTS FROM 1789 TO 1870, BOTH INCLUSIVE.

---

PREPARED, UNDER THE DIRECTION OF THE CHIEF OF THE BUREAU OF  
STATISTICS, BY A. W. ANGERER.

---





*several tariff acts from July 4, 1789, to February 5, 1816, both inclusive.*

weight. Quint. = quintal. (Per cent. = per cent. ad valorem.)

Act of May 2, 1792.	Acts of June 5 and 7, 1794; January 29, 1795.	Acts of March 3, 1797; July 8, 1797; May 13, 1800.	Acts of March 26 and 27, 1804; March 3, 1807; March 4, 1808.	Acts of July 1, 1812; Feb. 25, 1813; July 29, 1813; March 3, 1815; Feb. 5, 1816.	
Dozen . . . 20 cents.	Dozen . . . 20 cents.	Dozen . . . 20 cents.	Dozen . . . 20 cents.	Dozen . . . 40 cents.	1
Gallon . . . 8 cents.	Gallon . . . 8 cents.	Gallon . . . 8 cents.	Gallon . . . 8 cents.	Gallon . . . 16 cents.	2
10 per cent. . . . .	10 per cent. . . . .	10 per cent. . . . .	10 per cent. . . . .	Pound . . . 4 cents.	3
10 per cent. . . . .	12½ per cent. . . . .	12½ per cent. . . . .	Pound . . . 1½ cents.	Pound . . . 3 cents.	4
15 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	30 per cent. . . . .	5
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	6
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	7
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	8
Pair . . . . 50 cents.	Pair . . . . 75 cents.	Pair . . . . 75 cents.	Pair . . . . 75 cents.	Pair . . . . \$1 50	9
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	10
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	11
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	12
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	13
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	14
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	15
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	16
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	17
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	18
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	19
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	20
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	21
10 per cent. . . . .	10 per cent. . . . .	12½ per cent. . . . .	15 per cent. . . . .	30 per cent. . . . .	22
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	23
Pound . . . 2 cents.	Pound . . . 2 cents.	Pound . . . 2 cents.	Pound . . . 2 cents.	Pound . . . 4 cents.	24
Pound . . . 6 cents.	Pound . . . 6 cents.	Pound . . . 6 cents.	Pound . . . 6 cents.	Pound . . . 12 cents.	25
10 per cent. . . . .	15 per cent. . . . .	Pound . . 9-11½ cts.	Pound . . 11½ cents.	Pound . . 23 cents.	26
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	27
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	28
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	29
Pack . . . 25 cents.	Pack . . . 25 cents.	Pack . . . 25 cents.	Pack . . . 25 cents.	Pack . . . 50 cents.	30
Dozen . . . 50 cents.	Dozen . . . 50 cents.	Dozen . . . 50 cents.	Dozen . . . 50 cents.	Dozen . . . \$1 00	31
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	32
15½ per cent. . . . .	20 per cent. . . . .	20 per cent. . . . .	22½ per cent. . . . .	45 per cent. . . . .	33
Pound . . . 4 cents.	Pound . . . 7 cents.	Pound . . . 4 cents.	Pound . . . 4 cents.	Pound . . . 8 cents.	34
15 per cent. . . . .	15 per cent. . . . .	Pound . . . 7 cents.	Pound . . . 7 cents.	Pound . . . 14 cents.	35
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	36
Pound . . . 3 cents.	Pound . . . 3 cents.	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	37
Dozen . . . 20 cents.	Dozen . . . 20 cents.	Pound . . . 3 cents.	Pound . . . 3 cents.	Pound . . . 6 cents.	38
10 per cent. . . . .	15 per cent. . . . .	Dozen . . . 20 cents.	Dozen . . . 20 cents.	Dozen . . . 40 cents.	39
10 per cent. . . . .	15 per cent. . . . .	Pound . . . 20 cents.	Pound . . . 20 cents.	Pound . . . 40 cents.	40
10 per cent. . . . .	15 per cent. . . . .	Free . . . . .	Free . . . . .	Free . . . . .	41
7½ per cent. . . . .	10 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	42
10 per cent. . . . .	10 per cent. . . . .	12½ per cent. . . . .	15 per cent. . . . .	30 per cent. . . . .	43
10 per cent. . . . .	15 per cent. . . . .	Pound . . . 20 cents.	Pound . . . 20 cents.	Pound . . . 40 cents.	44
Bushel . . . 4½ cents.	Bushel . . . 5 cents.	Pound . . . 20 cents.	Pound . . . 20 cents.	Pound . . . 40 cents.	45
Pound . . . 2 cents.	Pound . . . 4 cents.	Bushel . . . 5 cents.	Bushel . . . 5 cents.	Bushel . . . 10 cents.	46
Pound . . . 4 cents.	Pound . . . 5 cents.	Pound . . . 2 cents.	Pound . . . 2 cents.	Pound . . . 4 cents.	47
15 per cent. . . . .	15 per cent. . . . .	Pound . . . 5 cents.	Pound . . . 5 cents.	Pound . . . 10 cents.	48
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	49
Free . . . . .	Free . . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	50
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	51
10 per cent. . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	52
Cwt . . . . \$1 80	15 per cent. . . . .	15 per cent. . . . .	Free . . . . .	Free . . . . .	53
Cwt . . . . 2 25	Cwt . . . . \$1 80	Pound . . . 2 cents.	17½ per cent. . . . .	35 per cent. . . . .	54
10 per cent. . . . .	Cwt . . . . 2 25	Pound . . . 2½ cents.	Pound . . . 2½ cents.	Pound . . . 4 cents.	55
Pound . . . 3 cents.	15 per cent. . . . .	Free . . . . .	Free . . . . .	Free . . . . .	56
7½ per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	57
10 per cent. . . . .	Pound . . . 3 cents.	Pound . . . 3 cents.	Pound . . . 3 cents.	Pound . . . 6 cents.	58
10 per cent. . . . .	12½ per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	59
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	60
10 per cent. . . . .	15 per cent. . . . .	Pound . . . 2 cents.	Pound . . . 2 cents.	Pound . . . 4 cents.	61
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	62
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	63
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	64
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	65
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	66
10 per cent. . . . .	15 per cent. . . . .	Free . . . . .	Free . . . . .	Free . . . . .	67
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	68
10 per cent. . . . .	15 per cent. . . . .	15 per cent. . . . .	17½ per cent. . . . .	35 per cent. . . . .	69
10 per cent. . . . .	10 per cent. . . . .	10 per cent. . . . .	Pound . . . 2 cents.	Pound . . . 4 cents.	70
			Quint. . . 50 cents.	Quint. . . \$1 00	71
			Barrel . . . 60 cents.	Barrel . . . \$1 20	72
					73



## I.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 4, 1789.	Acts of August 10, 1790; March 2 and 3, 1791.
74	Fish, salmon, pickled .....		
75	all other, pickled in barrels .....		
76	Floor cloth .....		
77	Fruits, n. o. p. ....		10 per cent .....
78	Furs, undressed .....	Free .....	Free .....
79	Gauzes .....		7½ per cent .....
80	Ginger .....		10 per cent .....
81	Girandoles .....		
82	Glass, all manufactures, n. o. p., except black quart bottles .....	10 per cent .....	12½ per cent .....
83	bottles, black .....		
84	window .....		
85	not above 8 by 10 inches .....		
86	above 8 by 10, not 10 by 12 inches .....		
87	10 by 12 inches .....		
88	Glauber salts .....		
89	Gloves, leather, men's, &c. ....	7½ per cent .....	7½ per cent .....
90	Glue .....		
91	Gold and silver coin and bullion .....		Free .....
92	leaf .....	10 per cent .....	10 per cent .....
93	lace and tassels .....	10 per cent .....	10 per cent .....
94	plated ware .....	7½ per cent .....	10 per cent .....
95	Gunpowder .....	10 per cent .....	10 per cent .....
96	Hair powder .....		
97	Hats .....	7½ per cent .....	7½ per cent .....
98	Hemp, unmanufactured .....	Cwt .....	Cwt .....
99	Hides and skins .....	Free .....	Free .....
100	Indigo .....	Pound .....	Pound .....
101	Iron, sheets .....		
102	cut, hoop, slit, rolled .....	7½ per cent .....	7½ per cent .....
103	rolled or hammered .....	7½ per cent .....	7½ per cent .....
104	cables or chains .....	Cwt .....	Cwt .....
105	castings, n. o. p. ....	7½ per cent .....	7½ per cent .....
106	manufactures, n. o. p. ....		7½ per cent .....
107	Jewelry and pastework .....	7½ per cent .....	10 per cent .....
108	Laces .....		7½ per cent .....
109	Lampblack .....		10 per cent .....
110	Lapis calaminaris .....		
111	Lawns, (cotton) .....		7½ per cent .....
112	Lead .....	Free .....	
113	bars and pigs, and manufactures .....		Pound .....
114	white and red .....		1 cent.
115	Leather, tanned and tawed, sole and bend .....	7½ per cent .....	7½ per cent .....
116	Leather, manufactures, n. o. p. ....	7½ per cent .....	7½ per cent .....
117	Lemons .....		10 per cent .....
118	Lime .....		
119	Limes .....		10 per cent .....
120	Linens .....		
121	Mace .....		10 per cent .....
122	Malt .....	Bushel .....	Bushel .....
123	Marble, and utensils of .....	10 cents. ....	10 cents. ....
124	Mats and mattings .....		10 per cent .....
125	Millinery, ready-made .....	7½ per cent .....	7½ per cent .....
126	Mits and mittens, wool .....	7½ per cent .....	7½ per cent .....
127	Molasses .....	Gallon .....	Gallon .....
128	Mortars, marble or slate .....	2½ cents. ....	3 cents. ....
129	Muskets .....		10 per cent .....
130	Mustard, flour .....		10 per cent .....
131	Nails, iron .....	Pound .....	Pound .....
132	Nankeens .....	1 cent. ....	1 cent. ....
133	Nutmegs .....		7½ per cent .....
134	Ochres or ochery earth, dry .....		10 per cent .....
135	ground in oil .....		
136	Olives .....		10 per cent .....
137	Oranges .....		10 per cent .....
138	Paints, all in oil, excluding for dyeing .....	10 per cent .....	10 per cent .....
139	Paper .....	7½ per cent .....	10 per cent .....
140	hangings .....	7½ per cent .....	10 per cent .....
141	for sheathing .....		
142	Parchment .....		10 per cent .....
143	Pepper, black .....		Pounds .....
144	Perfumery, &c., &c. ....		6 cents.
145	Pewter, old or unmanufactured .....	Free .....	Free .....
146	manufactures, n. o. p. ....	7½ per cent .....	7½ per cent .....
147	plates and dishes .....		10 per cent .....
148	Philosophical apparatus specially imported for any seminary of learning .....		Free .....

tariff acts from July 4, 1789, to February 5, 1816, both inclusive—Continued.

Act of May 2, 1792.	Acts of June 5 and 7, 1794; January 29, 1795.	Acts of March 3, 1797; July 8, 1797; May 13, 1800.	Acts of March 26 and 27, 1804; March 3, 1807; March 4, 1808.	Acts of July 1, 1812; Feb. 25, 1813; July 29, 1813; March 3, 1815; Feb. 5, 1816.	
			Barrel ..... \$1 00	Barrel ..... \$2 00	74
			Barrel ..... 40 cents.	Barrel ..... 80 cents.	75
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	76
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	77
Free.	Free.	Free.	Free.	Free.	78
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	79
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	80
	20 per cent.	20 per cent.	22½ per cent.	45 per cent.	81
15 per cent.	20 per cent.	20 per cent.	22½ per cent.	45 per cent.	82
		Gross.....60 cents.	Gross.....60 cents.	Gross.....\$1 20	83
	15 per cent.				84
		100 sq. feet. \$1 60	100 sq. feet. \$1 60.	100 sq. feet. \$3 20	85
		100 sq. feet. 1 75	100 sq. feet. 1 75.	100 sq. feet. 3 50	86
		100 sq. feet. 2 25	100 sq. feet. 2 25.	100 sq. feet. 4 50	87
Cwt.....\$2 00	Cwt.....\$2 00	Cwt..... 2 00	Cwt..... 2 00.	Cwt..... 4 00	88
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	89
15 per cent.	15 per cent.	Pound.....4 cents.	Pound.....4 cents.	Pound.....8 cents.	90
Free.	Free.	Free.	Free.	Free.	91
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	92
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	93
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	94
10 per cent.	10 per cent.	Pound.....4 cents.	Pound.....4 cents.	Pound.....8 cents.	95
15 per cent.	15 per cent.	Pound.....4 cents.	Pound.....4 cents.	Pound.....8 cents.	96
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	97
Cwt.....\$1 00	Cwt.....\$1 00	Cwt.....\$1 00	Cwt.....\$1 00	Cwt.....\$2 00	98
Free.	Free.	Free.	Free.	Free.	99
Pound...25 cents.	Pound...25 cents.	Pound...25 cents.	Pound...25 cents.	Pound...50 cents.	100
		Pound...1½ cents.	Pound...1½ cent.	Pound...3 cents.	101
10 per cent.	15 per cent.	Pound...1 cent.	Pound...1 cent.	Pound...2 cents.	102
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	103
Cwt.....\$1 80	Cwt.....\$1 80	Pound...2 cents.	Pound...2 cents.	Pound...4 cents.	104
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	105
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	106
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	107
15 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	108
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	109
Free.	Free.	Free.	Free.	Free.	110
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	111
					112
Pound.....1 cent.	Pound.....1 cent.	Pound.....1 cent.	Pound.....1 cent.	Pound.....2 cents.	113
		Pound.....2 cents.	Pound.....2 cents.	Pound.....4 cents.	114
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	115
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	116
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	117
10 per cent.	15 per cent.	Cask.....50 cents.	Cask.....50 cents.	Cask.....\$1	118
	12½ per cent.	12½ per cent.	17½ per cent.	35 per cent.	119
10 per cent.	15 per cent.	15 per cent.	15 per cent.	30 per cent.	120
Bushel...10 cents.	Bushel...10 cents.	Pound.....\$1 25	Pound.....\$1 25	Pound.....\$2 50	121
10 per cent.	15 per cent.	Bushel...10 cents.	Bushel...10 cents.	Bushel...20 cents.	122
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	123
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	124
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	125
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	126
Gallon...3 cents.	Gallon...3 cents.	Gallon...4 cents.	Gallon...5 cents.	Gallon...10 cents.	127
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	128
15 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	129
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	130
Pound...2 cents.	Pound...2 cents.	Pound...2 cents.	Pound...2 cents.	Pound...4 cents.	131
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	132
10 per cent.	15 per cent.	Pound...50 cents.	Pound...50 cents.	Pound.....\$1	133
		Pound...1 cent.	Pound...1 cent.	Pound...2 cents.	134
		Pound...1½ cents.	Pound...1½ cents.	Pound...3 cents.	135
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	136
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	137
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	138
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	139
15 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	140
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	141
10 per cent.	10 per cent.	12½ per cent.	15 per cent.	30 per cent.	142
Pound...6 cents.	Pound...6 cents.	Pound...6 cents.	Pound...6 cents.	Pound...12 cents.	143
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	144
Free.	Free.	Free.	Free.	Free.	145
10 per cent.	15 per cent.	15 per cent.	17½ per cent.	35 per cent.	146
		Pound...4 cents.	Pound...4 cents.	Pound...8 cents.	147
Free.	Free.	Free.	Free.	Free.	148



## I.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 4, 1789.	Acts of August 10, 1790; March 2 and 3, 1791.				
149	Pickles of every kind, and sauces.....		10 per cent .....				
150	Pictures and prints .....		10 per cent .....				
151	Pimento, (alspice) .....		Pound..... 4 cents.				
152	Plaster of Paris .....		Free .....				
153	Plums and prunes .....		10 per cent .....				
154	Quicksilver.....						
155	Rags of all kinds .....						
156	Raisins, muscatel and bloom .....						
157	all other.....		10 per cent .....				
158	Saddles .....	7½ per cent .....	7½ per cent .....				
159	Sail cloth.....						
160	Sal-soda.....						
161	Salt.....	Bushel .....10 cents.	Bushel .....12 cents.				
162	Saltpeter, crude .....	Free .....	Free .....				
163	Satins.....		7½ per cent .....				
164	Sea stores in ships .....		Free .....				
165	Segars .....						
166	Seines.....						
167	Shoes or slippers, silk.....	Pair..... 10 cents.	Pair..... 10 cents.				
168	for children .....						
169	galoshes leather .....	Pair..... 7 cents.	Pair..... 7 cents.				
170	kid and morocco.....						
171	Silk manufactures, n. o. p .....		7½ per cent .....				
172	Skins, raw .....	Free .....	Free .....				
173	Slates .....		10 per cent .....				
174	Soap .....	Pound .....2 cents.	Pound..... 2 cents.				
175	Socks and stockings, wool.....						
176	Spanish brown .....						
177	Spikes, cut iron.....	Pound..... 1 cent.	Pound..... 1 cent.				
Spirits, distilled.				August 10, 1790.	March 3, 1791.		
				Cents.	Cents.		
178	Jamaica proof .....	Gallon.....10 cents.					
179	All other .....	Gallon..... 8 cents.					
180	Over 10 per cent. below proof .....	Dycas' hy- drometer.	Gallon ..	12	20		
181	From 5 to 10 per cent. below proof.....		Gallon ..	12½	21		
182	Proof not more than 5 per cent. above .....		Gallon ..	13	22		
183	Not exceeding 20 per cent. above proof .....		Gallon ..	15	25		
184	Over 20 not over 40 per cent. above proof.....		Gallon ..	20	30		
185	Over 40 per cent. above proof .....		Gallon ..	25	40		
186	Starch .....						
187	Steel, unwrought.....	Cwt .....56 cents.	Cwt.....75 cents.				
188	manufactures, n. o. p.....						
189	Stone ware .....	10 per cent .....	10 per cent .....				
190	Sugar, brown, raw, or clayed.....	Pound ..... 1 cent.	Pound.....1½ cents.				
191	loaf or candy, refined.....	Pound..... 3 cents.	Pound..... 5 cents.				
192	white, clayed, or powdered .....						
193	other.....	Pound..... 1½ cents.	Pound.....2½ cents.				
194	Sulphur, flour .....						
195	Tallow.....						
Tea		From China in U. S. vessels.	From Europe in U. S. vessels.	Otherwise im- ported.	From China in U. S. vessels.	From Europe in U. S. vessels.	Otherwise im- ported.
		Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
196	Bohea.....	Lbs. 6	8	15	Lbs. 10	12	15
197	Souchong .....	Lbs. 10	13	22	Lbs. 18	21	27
198	Other black imperial.....	Lbs. 10	13	22	Lbs. 18	21	27
199	Gunpowder .....	Lbs. 10	13	22	Lbs. 18	21	27
200	Gomee .....	Lbs. ....	.....	.....	Lbs. ....	.....	.....
201	Hyson and Young Hyson .....	Lbs. 20	26	45	Lbs. 32	40	50
202	All other green .....	Lbs. 12	16	27	Lbs. 20	24	30

tariff acts from July 4, 1789, to February 5, 1816, both inclusive—Continued.

Act of May 2, 1792.			Acts of June 5 and 7, 1794; January 29, 1795.			Acts of March 3, 1797; July 8, 1797; May 13, 1800.			Acts of March 15 and 27, 1804; March 3, 1807; March 4, 1808.			Acts of July 1, 1812; Feb. 25, 1813; July 29, 1813; March 3, 1815; Feb. 5, 1816.		
10 per cent. ....	15 per cent. ....	15 per cent. ....	10 per cent. ....	15 per cent. ....	15 per cent. ....	17½ per cent. ....	15 per cent. ....	35 per cent. ....	149					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	150					
Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 8 cents.	151					
Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	152					
10 per cent. ....	15 per cent. ....	Pound .... 2 cents.	10 per cent. ....	15 per cent. ....	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 4 cents.	153					
.....	.....	Free. ....	.....	.....	Free. ....	Pound .... 6 cents.	Pound .... 6 cents.	Pound .... 12 cents.	154					
.....	.....	Pound .... 2 cents.	.....	.....	Pound .... 2 cents.	Free. ....	Free. ....	Free. ....	155					
10 per cent. ....	15 per cent. ....	Pound .... 1½ cents.	10 per cent. ....	15 per cent. ....	Pound .... 1½ cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 4 cents.	156					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	Pound .... 3 cents.	157					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	158					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	159					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	160					
Bushel ... 12 cents.	Bushel ... 12 cents.	Bushel ... 20 cents.	Bushel ... 12 cents.	Bushel ... 12 cents.	Bushel ... 20 cents.	Free. ....	Free. ....	Free; bushel, 20 cts.	161					
Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	162					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	163					
Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	164					
.....	.....	.....	.....	.....	.....	Mille ..... \$2	Mille ..... \$2	Mille ..... \$4	165					
Pair. .... 20 cents.	Pair. .... 25 cents.	Pair. .... 25 cents.	Pair. .... 20 cents.	Pair. .... 25 cents.	Pair. .... 25 cents.	Pound .... 4 cents.	Pound .... 4 cents.	Pound .... 8 cents.	166					
Pair. .... 7 cents.	Pair. .... 10 cents.	Pair. .... 10 cents.	Pair. .... 7 cents.	Pair. .... 10 cents.	Pair. .... 10 cents.	Pair. .... 25 cents.	Pair. .... 25 cents.	Pair. .... 50 cents.	167					
Pair. .... 10 cents.	Pair. .... 15 cents.	Pair. .... 15 cents.	Pair. .... 10 cents.	Pair. .... 15 cents.	Pair. .... 15 cents.	Pair. .... 10 cents.	Pair. .... 10 cents.	Pair. .... 20 cents.	168					
.....	.....	Pair. .... 15 cents.	.....	.....	Pair. .... 15 cents.	Pair. .... 15 cents.	Pair. .... 15 cents.	Pair. .... 30 cents.	169					
10 per cent. ....	10 per cent. ....	12½ per cent. ....	10 per cent. ....	10 per cent. ....	12½ per cent. ....	15 per cent. ....	15 per cent. ....	30 per cent. ....	170					
Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	171					
10 per cent. ....	15 per cent. ....	15 per cent. ....	10 per cent. ....	15 per cent. ....	15 per cent. ....	17½ per cent. ....	17½ per cent. ....	35 per cent. ....	172					
Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 4 cents.	173					
10 per cent. ....	15 per cent. ....	15 per cent. ....	10 per cent. ....	15 per cent. ....	15 per cent. ....	17½ per cent. ....	17½ per cent. ....	35 per cent. ....	174					
Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 1 cent.	Pound .... 1 cent.	Pound .... 2 cents.	175					
.....	.....	.....	.....	.....	.....	Pound .... 2 cents.	Pound .... 2 cents.	Pound .... 4 cents.	177					

From grain.			All other.			From grain.			All other.			From grain.			All other.		
Cts. Cts.			Cts. Cts.			Cts. Cts.			Cts. Cts.			Cts. Cts.			Cts. Cts.		
Gallon ...	28	25	Gallon ...	28	25	Gallon ...	28	25	Gallon ...	28	25	Gallon ...	28	25	Gallon ...	56	50
Gallon ...	29	25	Gallon ...	29	25	Gallon ...	29	25	Gallon ...	29	25	Gallon ...	29	25	Gallon ...	58	50
Gallon ...	31	28	Gallon ...	31	28	Gallon ...	31	28	Gallon ...	31	28	Gallon ...	31	28	Gallon ...	62	56
Gallon ...	34	32	Gallon ...	34	32	Gallon ...	34	32	Gallon ...	34	32	Gallon ...	34	32	Gallon ...	68	64
Gallon ...	40	38	Gallon ...	40	38	Gallon ...	40	38	Gallon ...	40	38	Gallon ...	40	38	Gallon ...	80	76
Gallon ...	50	46	Gallon ...	50	46	Gallon ...	50	46	Gallon ...	50	46	Gallon ...	50	46	Gallon ...	81	92

15 per cent. ....	15 per cent. ....	Pound .... 3 cents.	Pound .... 3 cents.	Pound .... 6 cents.	186
Cwt. .... \$1	Cwt. .... \$1	Cwt. .... \$1	Cwt. .... \$1	Cwt. .... \$2	187
10 per cent. ....	15 per cent. ....	15 per cent. ....	17½ per cent. ....	35 per cent. ....	188
10 per cent. ....	15 per cent. ....	15 per cent. ....	17½ per cent. ....	35 per cent. ....	189
Pound .... 1½ cents.	Pound, 2½ and 1½ cts.	Pound .... 2 cents.	Pound .... 2½ cents.	Pound .... 5 cents.	190
Pound .... 5 cents.	Pound .... 9 cents.	Pound .... 9 cents.	Pound .... 9 cents.	Pound .... 18 cents.	191
.....	Pound .... 3 cents.	Pound .... 3 cents.	Pound .... 3 cents.	Pound .... 6 cents.	192
Pound .... 2½ cents.	Pound .... 2½ cents.	Pound .... 2½ cents.	Pound .... 2½ cents.	Pound .... 5 cents.	193
Free. ....	Free. ....	Free. ....	Free. ....	Free. ....	194
.....	.....	Pound .... 1½ cents.	Pound .... 1½ cents.	Pound .... 3 cents.	195

From China in U. S. vessels.			From Europe in U. S. vessels.			From China in U. S. vessels.			From Europe in U. S. vessels.			From China in U. S. vessels.			From Europe in U. S. vessels.					
Cts. Cts. Cts.			Cts. Cts. Cts.			Cts. Cts. Cts.			Cts. Cts. Cts.			Cts. Cts. Cts.			Cts. Cts. Cts.					
Lbs. ...	10	12	15	Lbs. ...	10	12	15	Lbs. ...	12	14	17	Lbs. ...	12	14	17	Lbs. ...	24	28	34	196
Lbs. ...	18	21	27	Lbs. ...	18	21	27	Lbs. ...	18	21	27	Lbs. ...	18	21	27	Lbs. ...	36	42	54	197
Lbs. ...	18	21	27	Lbs. ...	18	21	27	Lbs. ...	32	40	50	Lbs. ...	32	40	50	Lbs. ...	64	80	91	198
Lbs. ...	18	21	27	Lbs. ...	18	21	27	Lbs. ...	32	40	50	Lbs. ...	32	40	50	Lbs. ...	64	80	91	199
.....	.....	.....	.....	.....	.....	.....	.....	.....	32	40	50	Lbs. ...	32	40	50	Lbs. ...	64	80	91	200
Lbs. ...	32	40	50	Lbs. ...	32	40	50	Lbs. ...	32	40	30	Lbs. ...	32	40	50	Lbs. ...	64	80	91	201
Lbs. ...	20	24	30	Lbs. ...	20	24	30	Lbs. ...	20	24	50	Lbs. ...	20	24	30	Lbs. ...	40	48	60	202



## REPORT OF THE CHIEF OF THE BUREAU OF

## I.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 4, 1789.	Acts of August 10, 1790; March 2 and 3, 1791.
203	Tiles, for building .....	Free .....	10 per cent .....
204	Tin, in pigs, bars, or blocks .....	Free .....	Free .....
205	manufactures, n. o. p. ....	7½ per cent .....	7½ per cent .....
206	Tobacco, manufactured, n. o. p. ....	Pound..... 6 cents.	Pound..... 6 cents.
207	snuff .....	Pound.....10 cents.	Pound.....10 cents.
208	Tools or implements of trade or profession, clothes, books, household furniture, &c., of persons who come to reside in the United States .....	.....	Free .....
209	Toys .....	.....	.....
210	Twine and packthread .....	Cwt..... \$2	Cwt..... \$3
211	Types for printing .....	.....	.....
212	Velvets and velverets .....	.....	7½ per cent .....
213	Wafers .....	.....	.....
214	Watches and parts of .....	.....	10 per cent .....
215	Wines, Madeira .....	Gallon.....18 cents.	Gallon.....30 cents.
216	London particular .....	.....	Gallon.....35 cents.
217	London market .....	.....	.....
218	Sherry .....	.....	Gallon.....25 cents.
219	Saiut Lucar .....	.....	.....
220	Lisbon, Oporto, other Portugal .....	.....	.....
221	Teneriff, Fayal, Western Islands .....	.....	.....
222	Malaga .....	.....	.....
223	Burgundy .....	.....	.....
224	Champaign .....	.....	.....
225	Claret .....	.....	.....
226	Other, n. o. p., (in bottles or cases) .....	Gallon.....10 cents.	Gallon.....20 cents.
227	Other, n. o. p., (otherwise than in bottles or cases) .....	Gallon.....10 cents.	Gallon.....20 cents.
228	Wire, iron or steel .....	Free .....	Free .....
229	Wood, unmanufactured, n. o. p. ....	Free .....	Free .....
230	manufactures, n. o. p. ....	.....	.....
231	Wool, raw .....	Free .....	Free .....
232	Unenumerated articles .....	5 per cent .....	5 per cent .....
233	Discriminating duties, foreign vessels .....	Full duties. For U. S. vessels 10 per ct. less.	Additional 10 per cent..
234	Articles, &c., (other than tea,) from China or India in ships not built or owned in the United States ..	12½ per cent .....	12½ per cent .....

NOTE.—It should be observed that when no rates are affixed to articles in any column they are not enu duty levied thereon. In some cases they may be classed with enumerated articles of similar character.

*Tariff acts from July 4, 1789, to February 5, 1816, both inclusive—Continued.*

Act of May 2, 1792.	Acts of June 5 and 7, 1794; January 29, 1795.	Acts of March 3, 1797; July 8, 1797; May 13, 1800.	Acts of March 26 and 27, 1804; March 3, 1807; March 4, 1808.	Acts of July 1, 1812; Feb. 25, 1813; July 29, 1813; March 3, 1815; Feb. 5, 1816.	
10 per cent.....	15 per cent.....	15 per cent.....	17½ per cent.....	35 per cent.....	203
Free.....	Free.....	Free.....	Free.....	Free.....	204
10 per cent.....	15 per cent.....	15 per cent.....	17½ per cent.....	35 per cent.....	205
Pound.... 6 cents.	Pound....10 cents.	Pound....10 cents.	Pound....10 cents.	Pound....20 cents.	206
Pound....10 cents.	Pound....22 cents.	Pound....22 cents.	Pound....22 cents.	Pound....44 cents.	207
Free.....	Free.....	Free.....	Free.....	Free.....	208
10 per cent.....	10 per cent.....	12½ per cent.....	15 per cent.....	30 per cent.....	209
Cwt..... \$4	Cwt..... \$4	Cwt..... \$4	Cwt..... \$4	Cwt..... \$8	210
10 per cent.....	10 per cent.....	12½ per cent.....	15 per cent.....	30 per cent.....	211
15 per cent.....	15 per cent.....	17½ per cent.....	20 per cent.....	40 per cent.....	212
10 per cent.....	15 per cent.....	15 per cent.....	17½ per cent.....	35 per cent.....	213
Gallon...40 cents.	Gallon...40 cents.	Gallon...40 cents.	Gallon...50 cents.	35 per cent.....	214
Gallon...56 cents.	Gallon...56 cents.	Gallon...56 cents.	Gallon...58 cents.	Gallon.....\$1	215
Gallon...49 cents.	Gallon...49 cents.	Gallon...49 cents.	Gallon...58 cents.	Gallon.....\$1 16	216
Gallon...33 cents.	Gallon...33 cents.	Gallon...33 cents.	Gallon...40 cents.	Gallon.....\$1 16	217
Gallon...30 cents.	Gallon...30 cents.	Gallon...30 cents.	Gallon...40 cents.	Gallon.....80 cents.	218
Gallon...25 cents.	Gallon...25 cents.	Gallon...25 cents.	Gallon...30 cents.	Gallon.....80 cents.	219
Gallon...20 cents.	Gallon...20 cents.	Gallon...20 cents.	Gallon...28 cents.	Gallon...60 cents.	220
.....	Gallon...20 cents.	Gallon...20 cents.	Gallon...28 cents.	Gallon...56 cents.	221
.....	Gallon...40 cents.	Gallon...40 cents.	Gallon...45 cents.	Gallon...90 cents.	222
.....	Gallon...40 cents.	Gallon...40 cents.	Gallon...45 cents.	Gallon...90 cents.	223
40 per cent.....	40 per cent.....	40 per cent.....	Gallon...35 cents.	Gallon...70 cents.	224
40 per cent.....	40 per cent.....	40 per cent.....	40 per cent.....	Gallon...70 cents.	225
Free.....	Free.....	Free.....	Gallon...23 cents.	80 per cent.....	226
Free.....	Free.....	Free.....	Free.....	Gallon...46 cents.	227
Free.....	Free.....	Free.....	Free.....	Free; 35 per cent..	228
Free.....	12½ per cent.....	12½ per cent.....	Free.....	Free.....	229
7½ per cent.....	10 per cent.....	12½ per cent.....	15 per cent.....	30 per cent.....	230
Additional 10 per cent.	Additional 10 per cent.	Additional 10 per cent.	Free.....	Free.....	231
12½ per cent.....	12½ per cent.....	12½ per cent.....	15 per cent.....	30 per cent.....	232
			Additional 10 per cent.	Additional 10 per cent.	233
					234

merated in the respective laws, and, consequently, must be regarded as "unenumerated," and subject to the



## II.—Comparative Statement of the rates of duties and imposts under the

ABBREVIATIONS.—n. o. p. = not otherwise provided. Cwt. = hundred weight.

ARTICLES ENUMERATED.		Acts of April 27, 1816;* April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
1	Absinthe .....			
2	Acetate of lead, dry or ground in oil ..			
3	Acids: benzoic .....			
4	boracic .....			
5	citric, white or yellow .....			
6	muratic .....			
7	nitric .....			
8	oxalic .....			
9	pyroligneous .....			
10	sulphuric .....		Pound.... 3 cents.	Pound.... 3 cents.
11	tartaric .....			
12	Adzes .....			35 per cent .....
13	Alabaster and spar ornaments .....			
14	Alba canella .....			
15	Alconorque .....			
16	Ale, porter, and beer in bottles .....	Gallon.... 15 cents.	Gallon.... 20 cents.	Gallon.... 20 cents.
17	otherwise .....	Gallon.... 10 cents.	Gallon.... 15 cents.	Gallon.... 15 cents.
18	Almonds .....	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.
19	Aloes .....			
20	Alum .....	Cwt., \$1, \$2 .....	Cwt..... \$2 50	Cwt..... \$2 50
21	Amber .....			
22	Ambergris .....			
23	Ammonia .....			
24	Anatomical preparations for colleges, &c ..			Free .....
25	Anchors, and parts of .....	Cwt., \$1 50; lb., 2 cts.	Pound.... 2 cents.	Pound.... 2 cents.
26	Aniseed .....			
27	Animals for breeding .....	Free .....	Free .....	Free .....
28	Annatto .....			12½ per cent .....
29	Antimony, crude .....			
30	regulus of .....	Free .....	Free .....	Free .....
31	Antiquities, collections for museums ..	Free .....	Free .....	Free .....
32	Anvils .....		Pound.... 2 cents.	Pound.... 2 cents.
33	Aquafortis .....			
34	Argentine, sheets and otherwise .....			
35	Argol .....			
36	Arms, fire and side .....	20 per cent .....	30 per cent .....	30 per cent .....
37	Arrack .....			
38	Arrowroot .....			
39	Articles imported for use of U. States ..	Free .....	Free .....	Free .....
40	Articles the produce of United States fisheries .....			
41	Articles, products of United States re- imported .....	Free .....	Free .....	Free .....
42	Assafoetida .....			
43	Ava root .....			
44	Axes .....			35 per cent .....
45	Axletrees, and parts thereof .....			
46	Bacon and hams .....		Pound.... 3 cents.	Pound.... 3 cents.
47	Bagging other than cotton .....			
48	Baizes .....		30 per cent .....	30 per cent .....
49	Balsam .....	30 per cent .....	30 p. ct. and 33½ p. c.	30 per cent .....
50	tolu .....			
51	Barilla .....	Free .....	Free .....	Free .....
52	Barytes, sulphate of .....			
53	Bark, Peruvian .....			
54	Barley .....			
55	pearl, or bulled .....			
56	Baskets, grass, straw, osier, willow ..			
57	Beads, wax, amber, composition .....			
58	Beef .....		Pound.... 2 cents.	Pound.... 2 cents.
59	Bells and bell metal, old, &c .....			
60	Bindings, wool .....			35 per cent .....
61	Blacksmiths' hammers and sledges .....		Pound.... 2½ cents.	Pound.... 2½ cents.
62	Blankets, wool .....		25 per cent .....	35 per cent .....
63	value not above 75 cents each, not beyond 72 by 52 inches, nor less than 45 by 60 inches .....			
64	of goats' hair or mohair .....			
65	all other .....			35 per cent .....
66	Bleaching powder, (chloride of lime) ..			
67	Bockings, woollen .....			
68	Bole, Armenian or ammoniac .....			
69	Bolting cloth, silk .....		15 per cent .....	15 per cent .....

\* Act of April 27, 1816. New tariff, repeals previous duties.

several tariff acts from April 27, 1816, to August 30, 1842, both inclusive.

P. c., (per cent.,) = per cent ad valorem. Lb. = pound. Sq. yd. = square yard.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
.....	.....	.....	.....	Gallon....60 cents.	1
.....	.....	.....	.....	Pound.... 4 cents.	2
.....	.....	Free .....	Free .....	20 per cent .....	3
.....	.....	.....	.....	5 per cent .....	4
.....	.....	.....	.....	20 per cent .....	5
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	20 per cent .....	6
.....	.....	.....	.....	20 per cent .....	7
.....	.....	.....	.....	20 per cent .....	8
.....	.....	.....	.....	20 per cent .....	9
Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 1 cent.	10
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	20 per cent .....	11
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	12
.....	.....	.....	.....	30 per cent .....	13
.....	.....	Free .....	Free .....	Free .....	14
Free .....	Free .....	Free .....	Free .....	Free .....	15
Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	16
Gallon....15 cents.	Gallon....15 cents.	Gallon....15 cents.	Gallon....15 cents.	Gallon....15 cents.	17
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound.... 3 cents.	18
Free .....	Free .....	Free .....	Free .....	Free .....	19
Cwt.....\$2 50	Cwt.....\$2 50	Cwt.....\$2 50	Cwt.....\$2 50	Pound.... 1½ cents.	20
Free .....	Free .....	Free .....	Free .....	20 per cent .....	21
Free .....	Free .....	Free .....	Free .....	20 per cent .....	22
.....	.....	.....	.....	20 per cent .....	23
Free .....	Free .....	Free .....	Free .....	Free .....	24
Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2½ cents.	25
Free .....	Free .....	Free .....	Free .....	20 per cent .....	26
Free .....	Free .....	Free .....	Free .....	Free .....	27
Free .....	Free .....	Free .....	Free .....	20 per cent .....	28
.....	.....	Free .....	Free .....	Free .....	29
Free .....	Free .....	Free .....	Free .....	Free .....	30
Free .....	Free .....	Free .....	Free .....	Free .....	31
Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2½ cents.	32
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	33
.....	.....	.....	.....	30 per cent .....	34
Free .....	Free .....	Free .....	Free .....	Free .....	35
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	36
.....	.....	.....	.....	Gallon....60 cents.	37
Free .....	Free .....	Free .....	Free .....	20 per cent .....	38
Free .....	Free .....	Free .....	Free .....	Free .....	39
.....	.....	.....	.....	Free .....	40
Free .....	Free .....	Free .....	Free .....	Free .....	41
Free .....	Free .....	Free .....	Free .....	Free .....	42
Free .....	Free .....	Free .....	Free .....	Free .....	43
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	44
.....	.....	.....	.....	Pound.... 4 cents.	45
Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	46
Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd.... 5 cents.	47
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	Sq. yd....14 cents.	48
Free .....	Free .....	Free .....	Free .....	25 per cent .....	49
Free .....	Free .....	Free .....	Free .....	Free .....	50
Free .....	Free .....	Free .....	Free .....	Free .....	51
.....	.....	.....	.....	Pound.... ¼ cent.	52
Free .....	Free .....	Free .....	Free .....	Free .....	53
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	Bushel....20 cents.	54
.....	.....	.....	.....	Pound.... 2 cents.	55
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	56
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	57
Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	Pound.... 2 cents.	58
.....	.....	.....	.....	Free .....	59
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	60
Pound....2½ cents.	Pound....2½ cents.	Pound....2½ cents.	Pound....2½ cents.	Pound....2½ cents.	61
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	62
.....	.....	.....	.....	.....	.....
5 per cent .....	5 per cent .....	20 per cent .....	20 per cent .....	15 per cent .....	63
.....	.....	.....	.....	20 per cent .....	64
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	65
.....	.....	.....	.....	Pound.... 1 cent.	66
Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd....16 cents.	Sq. yd....14 cents.	67
Free .....	Free .....	Free .....	Free .....	Free .....	68
5 per cent. free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	69



## REPORT OF THE CHIEF OF THE BUREAU OF

## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
70	Bonnets, silk or satin, for women.....	30 per cent .....	30 per cent .....	30 per cent .....
71	straw, palm-leaf, Leghorn, chip, &c. ....	30 per cent .....	50 per cent .....	50 per cent .....
72	Books, blank, (unbound, 1842) .....	30 per cent .....	30 per cent .....	30 per cent .....
73	(bound) .....	.....	.....	.....
74	printed before 1775, all in other languages than English, (ex- cept Latin and Greek) .....	.....	Volume... 4 cents.	Volume... 4 cents.
75	printed in Latin or Greek, bound .....	.....	Pound... 15 cents.	Pound... 15 cents.
76	printed in Latin or Greek, unbound .....	.....	Pound... 13 cents.	Pound... 13 cents.
77	all other, bound .....	.....	Pound... 30 cents.	Pound... 30 cents.
78	unbound .....	.....	Pound... 26 cents.	Pound... 26 cents.
79	Books, maps, and charts for Library of Congress .....	Free .....	Free .....	Free .....
80	for schools, colleges, &c. ....	Free .....	Free .....	Free .....
81	printed abroad more than 5 years before importation, or more than 1 year without having been reprinted in the United States .....	.....	.....	.....
82	printed 40 years prior to date of importation; also reports of foreign legislative com- mittees .....	.....	.....	.....
83	of engravings or plates, with or without letter-press, bound or unbound, maps and charts .....	.....	.....	.....
84	polyglots, lexicons, diction- aries .....	.....	.....	.....
85	printed in Hebrew, bound .....	.....	.....	.....
86	unbound .....	.....	.....	.....
87	in foreign languages, (except Latin, Greek, and Hebrew :) .....	.....	.....	.....
88	bound or in boards .....	.....	.....	.....
89	unbound or pamphlets .....	.....	.....	.....
90	Boots, men's leather .....	Pair..... \$1 50	Pair..... \$1 50	Pair..... \$1 50
91	double soled, pumps, &c., for women .....	.....	.....	.....
92	and bootees, ready to be used as clothing .....	.....	.....	.....
93	or bootees, silk and laced, for children .....	.....	.....	.....
94	or bootees, leather, for women children .....	.....	.....	.....
95	laced, silk or satin, for women and men .....	Pair..... \$1 50	Pair..... \$1 50	Pair..... \$1 50
96	Borax, crude .....	.....	.....	.....
97	refined .....	.....	.....	.....
98	Bottles, leather, (see also glass) .....	.....	.....	.....
99	Boxes, (shell, paper, or fancy) .....	.....	.....	.....
100	Bracelets, hair .....	.....	.....	.....
101	Braces or suspenders, (excluding India- rubber) .....	.....	.....	.....
102	Brandy .....	.....	.....	.....
103	Brass, old, fit for remanufacture only .....	Free .....	Free .....	Free .....
104	wire .....	20 per cent .....	25 per cent .....	25 per cent .....
105	plates, sheets, or rolled .....	.....	.....	.....
106	pigs or bars .....	Free .....	Free .....	Free .....
107	battery or hammered kettles .....	.....	.....	.....
108	screws .....	.....	.....	.....
109	manufactures of n. o. s. ....	20 per cent .....	25 per cent .....	25 per cent .....
110	Braziletto .....	Free .....	Free .....	Free .....
111	Brazil paste .....	.....	.....	.....
112	Bricks .....	.....	.....	.....
113	Bridles .....	30 per cent .....	30 per cent .....	30 per cent .....
114	Bridle-bits, of all descriptions .....	.....	.....	35 per cent .....
115	Brimstone, crude .....	Free .....	Free .....	Free .....
116	roll .....	.....	.....	.....
117	Bristles .....	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.
118	Bristol stones .....	7½ per cent .....	7½ per cent .....	7½ per cent .....
119	Bronze, manufactures of .....	.....	.....	.....
120	powder or liquid .....	.....	.....	.....
121	Brooms .....	.....	.....	.....

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Each.....\$2	70
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	35 per cent .....	71
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Pound....15 cents.	72
.....	.....	.....	.....	Pound....20 cents.	73
Volume.. 4 cents.	Volume... 4 cents.	20 per cent .....	20 per cent .....	20 per cent .....	74
Pound...15 cents.	Pound....15 cents.	Pound....15 cents.	Pound....15 cents.	Pound....15 cents.	75
Pound...13 cents.	Pound....13 cents.	Pound...13 cents.	Pound....13 cents.	Pound....13 cents.	76
Pound...30 cents.	Pound....30 cents.	Pound...30 cents.	Pound....30 cents.	Pound....30 cents.	77
Pound...26 cents.	Pound....26 cents.	Pound...26 cents.	Pound....26 cents.	Pound....20 cents.	78
Free .....	Free .....	Free .....	Free .....	Free .....	79
Free .....	Free .....	Free .....	Free .....	Free .....	80
.....	.....	.....	.....	Pound....15 cents.	81
.....	.....	.....	.....	Volume.. 5 cents.	82
.....	.....	.....	.....	20 per cent .....	83
.....	.....	.....	.....	Pound.... 5 cents.	84
.....	.....	.....	.....	Pound....10 cents.	85
.....	.....	.....	.....	Pound.... 8 cents.	86
.....	.....	.....	.....	Volume... 5 cents.	87
.....	.....	.....	.....	Pound....15 cents.	88
Pair .....	Pair.....\$1 50	Pair.....\$1 50	Pair.....\$1 50	Pair.....\$1 25	89
.....	.....	.....	.....	Pair .....	90
.....	.....	.....	.....	50 per cent .....	91
.....	.....	.....	.....	Pair .....	92
.....	.....	.....	.....	Pair .....	93
.....	.....	.....	.....	Pair..... 15 cents.	94
Pair .....	Pair.....\$1 50	Pair.....\$1 50	Pair.....\$1 50	Pair .....	95
.....	.....	.....	Free .....	Free .....	96
.....	.....	.....	Free .....	25 per cent .....	97
.....	.....	.....	.....	35 per cent .....	98
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	99
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	100
.....	.....	.....	.....	35 per cent .....	101
Free .....	Free .....	Free .....	Free .....	Gallon..... \$1	102
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Free .....	103
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	104
Free .....	Free .....	Free .....	Free .....	30 per cent .....	105
.....	.....	.....	.....	Free .....	106
.....	.....	.....	.....	Pound....12 cents.	107
.....	.....	.....	.....	Pound....30 cents.	108
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	109
Free .....	Free .....	Free .....	Free .....	Free .....	110
Free .....	Free .....	Free .....	Free .....	Free .....	111
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	112
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	113
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	114
Free .....	Free .....	Free .....	Free .....	Free .....	115
.....	.....	.....	.....	25 per cent .....	116
Pound....3 cents.	Pound....3 cents.	Free .....	Free .....	Pound....1 cent.	117
7½ per cent .....	7½ per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	118
.....	.....	.....	.....	30 per cent .....	119
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	120
.....	.....	.....	.....	30 per cent .....	121



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
122	Brushes .....	30 per cent .....	30 per cent .....	30 per cent .....
123	Buckles, shoe or knee .....	20 per cent .....	20 per cent .....	25 per cent .....
124	Burgundy pitch .....	.....	.....	.....
125	Burlaps, (osnaburgs) .....	.....	15 per cent .....	15 per cent .....
126	Burrstones, unwrought .....	Free .....	Free .....	Free .....
127	Bust, marble, metal, plaster of Paris, specially imported .....	.....	.....	.....
128	Buttons, n. o. p., (excluding gold or silver) .....	20 per cent .....	20 per cent .....	25 per cent .....
129	Button-moulds .....	20 per cent .....	20 per cent .....	15 per cent .....
130	Butter .....	.....	Pound....5 cents.	Pound....5 cents
131	Cabinetware and household furniture .....	30 per cent .....	30 per cent .....	30 per cent .....
132	Cables. (See Cordage) .....	.....	.....	.....
133	Calomel and other mercurial prepara- tions .....	.....	.....	.....
134	Cameos, (and imitations) .....	.....	.....	.....
135	Camomile flowers .....	.....	.....	.....
136	Camphor, crude .....	.....	Pound....8 cents.	Pound....8 cents.
137	refined .....	.....	Pound....12 cents.	Pound....12 cents.
138	Camwood .....	Free .....	Free .....	Free .....
139	Candlesticks, of glass, cut .....	.....	.....	.....
140	Candles, tallow .....	Pound....3 cents.	Pound....5 cents.	Pound....5 cents.
141	wax .....	Pound....6 cents.	Pound....6 cents.	Pound....6 cents.
142	spermaceti .....	Pound....6 cents.	Pound....8 cents.	Pound....8 cents.
143	Canella alba .....	.....	.....	.....
144	Candy, (sugar) .....	Pound....12 cents.	Pound....12 cents.	Pound....12 cents.
145	Canes, walking-sticks, and whips .....	30 per cent .....	30 per cent .....	30 per cent .....
146	Cantharides .....	.....	.....	.....
147	Capers .....	30 per cent .....	30 per cent .....	30 per cent .....
148	Caps .....	30 per cent .....	30 per cent .....	30 per cent .....
149	for women .....	.....	.....	.....
150	woolen .....	.....	.....	.....
151	Cards, blank or writing .....	.....	.....	.....
152	playing .....	Pack ....30 cents.	Pack ....30 cents	Pack ....30 cents.
153	Carpets and carpeting, n. o. p .....	.....	Sq. yd....20 cents.	Sq. yd ....32 cents.
154	Brussels and Turkey .....	.....	Sq. yd....50 cents.	Sq. yd ....70 cents.
155	Venetian and ingrain .....	.....	Sq. yd....25 cents.	Sq. yd ....40 cents.
156	Wilton and treble ingrain .....	.....	.....	.....
157	Aubusson and Saxony .....	.....	.....	.....
158	Carriages, and parts thereof .....	30 per cent .....	30 per cent .....	30 per cent .....
159	Cascarilla .....	.....	.....	.....
160	Cashmere of Thibet .....	.....	.....	.....
161	Cassia, Chinese .....	Pound....6 cents.	Pound....6 cents.	Pound....6 cents.
162	Cast of bronze or plaster .....	.....	.....	.....
163	Castor oil .....	.....	Gallon...40 cents.	Gallon...40 cents.
164	Catsup .....	.....	.....	.....
165	Chains, all wrought, not for cables .....	.....	.....	.....
166	all other, not for cables .....	.....	.....	.....
167	Chalk, crude .....	.....	.....	.....
168	red and French .....	.....	.....	.....
169	Chandeliers, of cut glass .....	.....	.....	.....
170	Cheese .....	Pound....9 cents.	Pound....9 cents.	Pound....9 cents.
171	Chinaaware .....	20 per cent .....	20 per cent .....	20 per cent .....
172	Chocolate .....	Pound....3 cents.	Pound....4 cents	Pound....4 cents.
173	Chronometers, and parts of, box or ship .....	.....	.....	.....
174	Cinnamon .....	Pound....25 cents.	Pound....25 cents.	Pound....25 cents.
175	Clay, (unwrought) .....	Free .....	Free .....	Free .....
176	Clocks, and parts of .....	.....	.....	25 per cent .....
177	Clothing, ready-made .....	30 per cent .....	30 per cent .....	50 per cent .....
178	manufactured .....	.....	.....	.....
179	other articles made by hand .....	.....	.....	.....
180	gold, &c., embroidered .....	.....	.....	.....
181	Cloves .....	Pound....25 cents.	Pound....25 cents.	Pound....25 cents.
182	Coach and harness furniture .....	30, 25 per cent .....	25 per cent .....	25 per cent .....
183	Coal .....	Bushel....5 cents.	Bushel....6 cents.	Bushel....6 cents.
184	on board steamships entering port .....	.....	.....	.....
185	Cocoa .....	Pound....2 cents.	Pound....2 cents.	Pound...2, 1 cent.
186	Cocculus indicus .....	.....	.....	.....
187	Cochineal .....	.....	.....	.....
188	Codilla, or tow of hemp .....	.....	.....	.....
189	Coffee, (all imported in United States vessels from place of production, '42)	Pound....5 cents.	Pound....5 cents.	Pound...5, 2, 1 cent.
190	Coir and other vegetable substance used for cordage, n. o. p .....	.....	.....	.....

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	122
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	123
Free .....	Free .....	Free .....	Free .....	Free .....	124
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	125
Free .....	Free .....	Free .....	Free .....	Free .....	126
Free .....	Free .....	Free .....	Free .....	Free .....	127
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	128
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	129
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	130
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	131
.....	.....	.....	.....	.....	132
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	25 per cent .....	133
Free .....	Free .....	Free .....	Free .....	7½ per cent .....	134
Free .....	Free .....	20 per cent .....	20 per cent .....	Free .....	135
Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	Pound....5 cents.	136
Free .....	Free .....	Free .....	Free .....	Pound....20 cents.	137
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Free .....	138
Pound....6 cents.	Pound....6 cents.	Pound....6 cents.	Pound....6 cents.	Pound....45 cents.	139
Pound....8 cents.	Pound....8 cents.	Pound....8 cents.	Pound....8 cents.	Pound....4 cents.	140
Free .....	Free .....	Free .....	Free .....	Pound....8 cents.	141
Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	Pound....8 cents.	142
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Free .....	143
Free .....	Free .....	Free .....	Free .....	Pound....6 cents.	144
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	145
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Free .....	146
.....	.....	.....	.....	30 per cent .....	147
Pack ....30 cents.	Pack ....30 cents.	Pack ....30 cents.	Pack ....30 cents.	35 per cent .....	148
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	149
Sq. yd ....63 cents.	Sq. yd ....63 cents.	Sq. yd ....63 cents.	Sq. yd ....63 cents.	30 per cent .....	150
Sq. yd ....35 cents.	Sq. yd ....35 cents.	Sq. yd ....35 cents.	Sq. yd ....35 cents.	Pound....12 cents.	151
Sq. yd ....63 cents.	Sq. yd ....63 cents.	Sq. yd ....63 cents.	Sq. yd ....63 cents.	Pack ....25 cents.	152
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	153
Free .....	Free .....	Free .....	Free .....	Sq. yd ....55 cents.	154
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	Sq. yd ....30 cents.	155
Free .....	Free .....	20 per cent .....	20 per cent .....	Sq. yd ....65 cents.	156
Free .....	Free .....	Free .....	Free .....	Sq. yd ....65 cents.	157
Gallon....40 cents.	Gallon....40 cents.	Gallon....40 cents.	Gallon....40 cents.	30 per cent .....	158
Free .....	Free .....	Free .....	Free .....	Free .....	159
.....	.....	.....	.....	20 per cent .....	160
Free .....	Free .....	Free .....	Free .....	Pound....5 cents.	161
Free .....	Free .....	Free .....	Free .....	Free .....	162
.....	.....	.....	.....	Gallon....40 cents.	163
Free .....	Free .....	Free .....	Free .....	Free .....	164
.....	.....	.....	.....	Pound....4 cents.	165
Free .....	Free .....	Free .....	Free .....	30 per cent .....	166
Free .....	Free .....	Free .....	Free .....	Free .....	167
.....	.....	.....	.....	20 per cent .....	168
Pound....9 cents.	Pound....9 cents.	Pound....9 cents.	Pound....9 cents.	Pound....45 cents.	169
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Pound....9 cents.	170
Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	30 per cent .....	171
.....	.....	.....	.....	Pound....4 cents.	172
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	173
Free .....	Free .....	Free .....	Free .....	Pound....25 cents.	174
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Free .....	175
50 per cent .....	44 per cent .....	38 per cent .....	29 per cent .....	25 per cent .....	176
.....	.....	.....	.....	.....	177
.....	.....	.....	.....	50 per cent .....	178
Free .....	Free .....	20 per cent .....	20 per cent .....	40 per cent .....	179
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	50 per cent .....	180
Bushel....6 cents.	Bushel....6 cents.	Bushel....6 cents.	Bushel....6 cents.	Pound....8 cents.	181
.....	.....	.....	.....	30 per cent .....	182
Free .....	Free*	Free .....	Free .....	Ton.....\$1 75	183
Free .....	Free .....	20 per cent .....	20 per cent .....	Free .....	184
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound....1 cent.	185
Free .....	Free .....	Free .....	Free .....	20 per cent .....	186
Free .....	Free .....	Free .....	Free .....	Free .....	187
Free .....	Free .....	Free .....	Free .....	Ton.....\$20	188
Free .....	Free .....	Free .....	Free .....	Free .....	189
.....	.....	.....	.....	Ton.....\$25	190

\* Act of July 7, 1833.



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830, May 29, 1830.
191	Coke, or culm of coal.....			
192	Colombo root.....			
193	Combs for the hair.....			
194	Comfits.....	30 per cent.....	30 per cent.....	30 per cent.....
195	Confectionery.....			
196	Copper, in plates.....	Free.....	Free.....	Free.....
197	manufactures, n. o. p.....	20, 25 per cent.....	25 per cent.....	25 per cent.....
198	in pigs or bars.....	Free.....	Free.....	Free.....
199	old, fit for remanufacture.....	Free.....	Free.....	Free.....
200	or composition rods, bolts, spikes, and nails.....	Pound.....4 cents.	Pound..... 4 cents.	Pound.....4 cents.
201	for United States Mint.....	Free.....	Free.....	Free.....
202	vessels of.....		35 per cent.....	35 per cent.....
203	ore.....			
204	bottoms cut round or raised at the edge, and still bottoms cut round or turned up on the edge, and parts thereof.....			
205	plates or sheets weighing more than 34 ounces per square foot, (braziers' cop- per).....			
206	Copperas.....	Cwt.....\$1	Cwt.....\$2	Cwt.....\$2
207	Coral.....			
208	Cordage and cables, tarred.....	Pound.....3 cents.	Pound.....4 cents.	Pound.....4 cents.
209	untarred & yarn.....	Pound.....4 cents.	Pound.....5 cents.	Pound.....5 cents.
210	Cordials.....			
211	Coriander seed.....			
212	Cork-tree bark, unmanufactured.....	Free.....	Free.....	Free.....
213	manufactures of.....			
214	Corks.....		Pound.....12 cents.	Pound.....12 cents.
215	Corn, (Indian maize).....			
216	meal.....			
217	Corrosive sublimate.....			
218	Cosmetics.....	30 per cent.....	30 per cent.....	30 per cent.....
219	*Cotton, raw or unmanufactured.....	Pound.....3 cents.	Pound.....3 cents.	Pound.....3 cents.
220	bagging.....		Sq. yd.....3½ cents.	Sq. yd.....4½, 5 cents.
221	manufactures, n. o. p.....	25 and 20 per cent.....	25 per cent.....	25 per cent.....
222	twist, yarn, thread, unbleach- ed, uncolored, value below 60 cents per pound.....			
223	twist, all other twist, yarn, &c., on spools or otherwise.....			
224	Crayons.....			
225	Cream of tartar.....			
226	Crystals, watch.....			
227	Cummin seed.....			
228	Currants.....	Pound.....3 cents.	Pound.....3 cents.	Pound.....3 cents.
229	Cutlery.....	20 per cent.....	25 per cent.....	25 per cent.....
230	Cutting knives.....		30 per cent.....	40 per cent.....
231	Dates.....			
232	Diamonds.....			
233	set.....			
234	Dolls.....			
235	Down, of all kinds.....			
236	Drawers, wool or worsted.....			
237	silk.....			
238	Drawing knives.....			35 per cent.....
239	Drugs, medicinal.....			
240	exclusively for dyeing.....	7½ per cent.....	12½ per cent.....	12½ per cent.....
241	Duck, Russia, not above 52 arsheens apiece.....	Piece.....\$2	Piece.....\$2	Sq. yd.....9 cents.
242	Ravens, not above 52 arsheens apiece.....	Piece.....\$1 25	Piece.....\$1 25	Sq. yd.....9 cents.
243	Holland, not above 52 arsheens apiece.....	Piece.....\$2 50	Piece.....\$2 50	Sq. yd.....9 cents.
244	Dutch metal, in leaf.....			
245	Dyestuffs, nuts, berries, vegetables, &c.			
246	Dyewoods, Nicaragua, &c., in sticks.....	Free.....	Free.....	Free.....
247	Earthenware.....	20 per cent.....	20 per cent.....	20 per cent.....
248	Effects, personal and household, in- cluding books, &c., not merchandise of citizens of the United States aying abroad.....			
249	Elephants' teeth, and of other animals.....			
250	Embroideries, gold or silver, not cloth.....			

\* See NOTE on page 38.

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
				Bushel.....5 cents.	191
Free .....	Free .....	Free .....	Free .....	Free .....	192
				25 per cent .....	193
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	194
				25 per cent .....	195
Free .....	Free .....	Free .....	Free .....	Free .....	196
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	197
Free .....	Free .....	Free .....	Free .....	Free .....	198
Free .....	Free .....	Free .....	Free .....	Free .....	199
Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	200
Free .....	Free .....	Free .....	Free .....	Free .....	201
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	202
				Free .....	203
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	30 per cent .....	204
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	30 per cent .....	205
Cwt.....\$2	Cwt.....\$2	Cwt.....\$2	Cwt.....\$2	Pound....2 cents.	206
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	207
Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....5 cents.	208
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....4½ cents.	209
				Gallon....60 cents.	210
Free .....	Free .....	Free .....	Free .....	Free .....	211
Free .....	Free .....	Free .....	Free .....	Free .....	212
				25 per cent .....	213
Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	Pound....12 cents.	30 per cent .....	214
				Bushel....10 cents.	215
				20 per cent .....	216
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	25 per cent .....	217
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	25 per cent .....	218
Pound....3 cents.	Pound....3 cents.	Pound....3 cents.	Pound....3 cents.	Pound....3 cents.	219
Sq. yd....3½ cents.	Sq. yd....3½ cents.	Sq. yd....3½ cents.	Sq. yd....3½ cents.	Sq. yd....4 cents.	220
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	221
				25 per cent .....	222
				30 per cent .....	223
				25 per cent .....	224
		Free .....	Free .....	Free .....	225
Free .....	Free .....	Free .....	Free .....	Gross .....	226
Free .....	Free .....	20 per cent .....	20 per cent .....	Free .....	227
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound....3 cents.	228
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	229
Free .....	Free .....	20 per cent .....	20 per cent .....	30 per cent .....	230
				Pound....1 cent.	231
				7½ per cent .....	232
				25 per cent .....	233
				30 per cent .....	234
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	235
				30 per cent .....	236
				40 per cent .....	237
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	238
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	239
Free .....	Free .....	Free .....	Free .....	Free .....	240
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....		241
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	} See sailduck.	242
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....		243
				25 per cent .....	244
Free .....	Free .....	Free .....	Free .....	Free .....	245
Free .....	Free .....	Free .....	Free .....	Free .....	246
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	247
				Free .....	248
		Free .....	Free .....	Free .....	249
				20 per cent .....	250



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828, May 20, 1830; May 29, 1830.
251	Emery .....			
252	Envelopes, paper .....			
253	Essences, extracts, &c. ....			
254	Fans, of every description .....	30 per cent .....	30 per cent .....	30 per cent .....
255	Feathers, ornamental, and flowers and feathers, artificial, and all ornaments for women's head dresses. ....	30 per cent .....	30 per cent .....	30 per cent .....
256	Feathers, for beds .....			
257	Felt, patent adhesive, for ships' bottoms not put in form or trimmed. ....		Free .....	Free .....
258	or hat bodies, wool .....			
259	Figs, (in jars or boxes) .....	Pound.....3 cents.	Pound.....3 cents.	Pound.....3 cents.
260	Filberts .....			
261	Fish, dried or smoked .....	Quintals.....\$1	Cwt.....\$1	Cwt.....\$1
262	mackerel, herrings, pickled or salted	Barrel.....\$1 50	Barrel.....\$1 50	Barrel.....\$1 50
263	salmon, pickled .....	Barrel.....\$2	Barrel.....\$2	Barrel.....\$2
264	all other, pickled, in barrels .....	Barrel.....\$1	Barrel.....\$1	Barrel.....\$1
265	otherwise than in barrels .....			
266	sardines and other fish in oil .....			
267	Fish glue .....			
268	Flannels, of whatever material, (ex- cept cotton) .....		30 per cent .....	30 per cent .....
269	Flats, braids, plaits, for bonnets. ....		50 per cent .....	50 per cent .....
270	Flax, unmanufactured .....			Ton...\$35 and \$60
271	manufactures of, n. o. p. ....		25 per cent .....	25 per cent .....
272	Flints and ground flints .....			
273	Floor matting, Chinese or other, n. o. p.			Sq. yd....15 cents.
274	Floor cloth, patent, printed or painted.	30 per cent .....	30 per cent .....	Sq. yd....50 cents.
275	Frankincense .....			
276	Fruits, n. o. p., of every sort, green or ripe .....			Sq. yd....15 cents.
277	Furniture oilcloth .....			Free .....
278	Furs, undressed .....	Free .....	Free .....	Free .....
279	dressed on the skin .....			
280	hatters', dressed or undressed			
281	not on the skin .....			
282	Fur, hat bodies, or felts .....			
283	manufactures of, (hats, muffs, &c.)			
284	Fustic .....	Free .....	Free .....	Free .....
285	Galloons, gold or silver .....			
286	Gamboge .....			
287	Gauzes .....	25 per cent .....	25 per cent .....	25 per cent .....
288	Gems, for collections, &c. ....			
289	German silver, manufactured in sheets or otherwise .....			
290	Ginger, (root,) not preserved .....			
291	ground .....		Pound.....2 cents.	Pound.....2 cents.
292	Glass, all manufactures except black quart bottles .....	20 per cent .....	Pound...2 cts. and 20 per cent.	Pound...2 cts. and 20 per cent.
293	window, not above 8 by 10 inches.	100 sq. feet ..\$2 50	100 sq. feet ....\$3	100 sq. feet ....\$3
294	above 8 by 10, not above 10 by 12 inches .....	100 sq. feet ..\$2 75	100 sq. feet ..\$3 50	100 sq. feet ..\$3 50
295	above 10 by 12 inches, (plates uncut included).	100 sq. feet ..\$3 25	100 sq. feet ....\$4	100 sq. feet ....\$4
296	above 10 by 15 inches .....			100 sq. feet ....\$5
297	not exceeding 8 by 10 inches .....			
298	exceeding 8 by 10, not 10 by 12 inches .....			
299	exceeding 10 by 12, not 10 by 14 inches .....			
300	exceeding 10 by 14, not 11 by 16 inches .....			
301	exceeding 11 by 16, not 12 by 18 inches .....			
302	exceeding 12 by 18 inches .....			

\* The measure for polished plate is as follows: Not exceeding 8 by 12 inches; exceeding 8 by 12, not 10 by 18, not 14 by 22 inches.





## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
303	Glass, polished plate, exceeding 14 by 22 inches .....			
304	polished plate, silvered .....			
305	framed .....			
306	colored .....			
	[Cylinder or broad glass weighing over 100 pounds per 100 square feet and crown glass over 160 pounds per 100 square feet pay additional on excess at same rate.]			
307	Glass, black bottles, not exceeding 1 quart .....	Gross .....\$1 44	Gross .....\$2	Gross .....\$2
308	black bottles, exceeding 1, not 2 quarts .....		Gross .....\$2 50	Gross .....\$2 50
309	black bottles, exceeding 2 quarts, not 1 gallon .....		Gross .....\$3	Gross .....\$3
310	demijohns and carboys, of $\frac{1}{2}$ gallon or less .....		Each .....25 cents.	Each .....25 cents.
311	demijohns, exceeding $\frac{1}{2}$ gallon, not 3 gallons .....			
312	demijohns, exceeding 3 gallons .....			
313	apothecaries' phials, capacity of 4 ounces or less .....		Gross .....\$1	Gross, (4 to 6 ounces,) \$1 75.
314	apothecaries' phials, capacity of 4 ounces, not above 8 ounces .....		Gross .....\$1 25	Gross, (6 to 8 ounces,) \$1 25.
315	apothecaries' phials, above 8 ounces .....			Gross .....\$1 75
316	perfumery and other fancy bottles, and bottles uncut, not above 4 ounces each .....			
317	perfumery and other fancy bottles, and bottles uncut, from 4 to 16 ounces .....			Gross .....\$1 75
318	articles of cut glass, cutting exceeding $\frac{1}{2}$ height or length, not $\frac{1}{2}$ thereof .....			
319	articles of cut glass, $\frac{1}{2}$ height or more .....			
320	drops, icicles, spangles, and all other articles of cut glass, n.o.s.	30 per cent .....	Pound... 3 cts. and 30 per cent.	Pound... 3 cts. and 30 per cent.
321	articles of plain, moulded, or pressed glass, weighing 8 oz. or less, except tumblers .....			
322	articles of plain, moulded, or pressed glass, weighing over 8 ounces .....			
323	articles of plain, moulded, or pressed glass, when stoppered, or the bottoms ground or punted .....			
324	Glaziers' diamonds, set .....			
325	Gloves, men's leather .....			
326	wool, (see Hosiery) .....			
327	women's leather habit .....			
328	children's leather habit .....			
329	woman's extra demi-length .....			
330	children's extra demi-length .....			
331	Glue .....	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.
332	Goats' hair and mohair, (see Hair.) .....			
333	Gold and silver coin and bullion .....	Free .....	Free .....	Free .....
334	leaf .....	15 per cent .....	15 per cent .....	15 per cent .....
335	lace .....	7 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....
336	plated ware .....	20 per cent .....	25 per cent .....	25 per cent .....
337	epaulets and wire .....	7 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....
338	embroideries, and all other manufactures n. o. p. ....	7 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....
339	articles, vessels or services, n. o. p., plain, chased, engraved, or embossed, also if gold or silver be a component of chief value .....			
340	Grapes, not dried, in boxes, kegs, &c. ....			

*tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
				30 per cent .....	303
				Additional 20 per ct.	304
				Additional 30 per ct.	305
				30 per cent .....	306
Gross .....\$2	Gross .....\$2	Gross .....\$2	Gross .....\$2	Gross .....\$3	307
Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$4	308
Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$4	309
Each ....25 cents.	Each ....25 cents.	Each ....25 cents.	Each ....25 cents.	Each ....15 cents.	310
				Each ....30 cents.	311
				Each ....50 cents.	312
Gross .....\$1 75	Gross .....\$1 75	Gross .....\$1 75	Gross .....\$1 75	Gross .....\$1 75	313
Gross, (6 to 16 oz.) \$2 25.	Gross .....\$2 25	Gross .....\$2 25	Gross .....\$2 25	Gross .....\$2 25	314
					315
Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	Gross .....\$2 50	316
Gross .....\$3 25	Gross .....\$3 25	Gross .....\$3 25	Gross .....\$3 25	Gross .....\$3	317
				Pound....25 cents.	318
				Pound....35 cents.	319
Pound...3 cts. and 30 per cent.	Pound...3 cts. and 30 per cent.	Pound...3 cts. and 30 per cent.	Pound...3 cts. and 30 per cent.	Pound....45 cents.	320
				Pound....12 cents.	321
				Pound....10 cents.	322
				Pound.... 6 cents.	323
				25 per cent .....	324
				Dozen .....\$1 25	325
				30 per cent .....	326
				Dozen .....\$1	327
				Dozen ....50 cents.	328
				Dozen .....\$1 50	329
				Dozen ....75 cents.	330
Pound... 5 cents	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	331
					332
Free .....	Free .....	Free .....	Free .....	Free .....	333
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	20 per cent .....	334
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	335
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	336
Free .....	Free .....	Free .....	Free .....	Free .....	337
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	338
Free .....	Free .....	20 per cent .....	20 per cent .....	30 per cent .....	339
				20 per cent .....	340



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
341	Grass cloth, and all manufactures of grass, straw, osier, willow, palm- leaf, &c .....			
342	Grease .....			
343	Grindstones .....			
344	Gum: Arabic .....	7½ per cent .....	12½ per cent .....	12½ per cent .....
345	Senegal .....	7½ per cent .....	12½ per cent .....	12½ per cent .....
346	Tragacanth .....			
347	all other crude and resinous substances n. o. s .....			
348	Gunpowder .....	Pound.... 8 cents.	Pound.... 8 cents.	Pound.... 8 cents.
349	Hair powder, (see Perfumery.) .....			
350	Hair, unmanufactured .....			
351	pencils .....			
352	cloth and seating, belts and gloves .....		30 per cent .....	30 per cent .....
353	curled and moss for mattresses .....			
354	Thibet, Angora, goats' hair and mohair, unmanufactured .....			
355	manufactures of goats' hair or mohair .....			
356	human, cleaned, and prepared for use; also bracelets, braids, chains, curls, &c .....			
357	Hams, (see Bacon.) .....			
358	Harlem oil .....			
359	Hartshorn .....			
360	Hatchets .....			
361	Hats, (wool or felt, 1842) .....	30 per cent .....	30 per cent .....	30 per cent .....
362	silk, men's .....			
363	and satin, women's .....			
364	fur .....			
365	Panama, straw, chip, grass, &c., n. o. p .....	30 per cent .....	50 per cent .....	50 per cent .....
366	Leghorn and all braids or plaits for making hats ready for use, (as clothing) .....			
367	Hatters' irons .....			
368	Hearth rugs .....			
369	Hemlock .....			
370	Hemp, unmanufactured .....	Cwt.....\$1 50	Ton.....\$35	Ton...\$45 and \$60
371	tow of, (codilla) .....			
372	manila and other used for cordage .....			
373	manufactures, n. o. p .....		25 per cent .....	25 per cent .....
374	Henbane .....			
375	Hides and skins, raw, (dried or salted) .....	Free .....	Free .....	Free .....
376	Hinges or butts, cast-iron .....			
377	Horn plates for lanterns .....			
378	Horns and tips, ox and other .....			
379	Hosiery, woolen or worsted .....			35 per cent .....
380	India-rubber, unmanufactured or in bottles and sheets .....			
381	India-rubber, manufactures wholly or part of .....			
382	Indian corn .....			
383	meal .....			
384	Indigo .....	Pound...15 cents.	Pound....15 cents.	Pound.20 and 50 cts.
385	Ink and ink powder .....			
386	Instruments, musical, wood .....			
387	brass .....			
388	Ipecacuanha .....			
389	Iron, old or scrap .....			
390	pig .....	Cwt.....50 cents.	Cwt.....50 cents.	Cwt.....62½ cents.
391	sheets, except taggers' iron .....	Cwt.....\$2 50	Pound.... 3 cents.	Pound....3½ cents.
392	cut, hoop, slit, rolled .....	Cwt.....\$2 50	Pound.... 3 cents.	Pound....3½ cents.
393	rolled or hammered for band iron .....	30 per cent .....	Pound.... 3 cents.	Pound.... 3 cents.
394	round or square, or braziers' rods of 3-16 to 8-16 (10-16) inch diameter .....		Pound.... 3 cents.	Pound....3½ cents.
395	nail or spike rods, slit, rolled, hammered .....		Pound.... 3 cents.	Pound.... 3 cents.
396	bars or bolts, not manufactured, whole or part, by rolling .....	Cwt..45 and 75 cts.	Cwt.....90 cents.	Pound.... 1 cents.
397	scroll iron or casement rods .....		Pound.... 3 cents.	Pound....3½ cents.
398	bars and bolts, wholly or part by rolling .....	Cwt.....\$1 50	Cwt.....\$1 50	Ton.....\$37

*tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
.....	.....	.....	.....	25 per cent .....	341
.....	.....	.....	.....	10 per cent .....	342
Free .....	Free .....	Free .....	Free .....	Free .....	343
Free .....	Free .....	Free .....	Free .....	Free .....	344
.....	.....	.....	.....	Free .....	345
.....	.....	.....	.....	Free .....	346
.....	.....	.....	.....	15 per cent .....	347
Pound... 8 cents.	Pound... 8 cents.	Pound... 8 cents.	Pound... 8 cents.	Pound... 8 cents.	348
Free .....	Free .....	Free .....	Free .....	10 per cent .....	349
Free .....	Free .....	Free .....	Free .....	Free .....	350
.....	.....	.....	.....	Free .....	351
15 per cent. ....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	352
.....	.....	.....	.....	10 per cent .....	353
.....	.....	.....	.....	Pound.... 1 cent.	354
.....	.....	.....	.....	20 per cent .....	355
.....	.....	.....	.....	25 per cent .....	356
Free .....	Free .....	Free .....	Free .....	Free .....	357
Free .....	Free .....	Free .....	Free .....	Free .....	358
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Free .....	359
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	360
.....	.....	.....	.....	Each.... 18 cents.	361
.....	.....	.....	.....	Each.....\$1	362
.....	.....	.....	.....	Each.....\$2	363
.....	.....	.....	.....	35 per cent .....	364
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	35 per cent .....	365
.....	.....	.....	.....	50 per cent .....	366
.....	.....	.....	.....	Pound... 2½ cents.	367
.....	.....	.....	.....	40 per cent .....	368
Free .....	Free .....	Free .....	Free .....	Free .....	369
Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	370
.....	.....	.....	.....	Ton.....\$26	371
.....	.....	.....	.....	Ton.....\$25	372
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	20 per cent .....	373
Free .....	Free .....	Free .....	Free .....	Free .....	374
Free .....	Free .....	Free .....	Free .....	5 per cent .....	375
Free .....	Free .....	Free .....	Free .....	Pound... 2½ cents.	376
Free .....	Free .....	Free .....	Free .....	Free .....	377
Free .....	Free .....	Free .....	Free .....	5 per cent .....	378
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	379
Free .....	Free .....	Free .....	Free .....	Free .....	380
.....	.....	.....	.....	30 per cent .....	381
.....	.....	.....	.....	Bushel... 10 cents.	382
.....	.....	.....	.....	Cwt..... 20 cents.	383
15 per cent .....	15 per cent .....	15 per cent .....	Free .....	Pound... 5 cents.	384
.....	.....	.....	.....	25 per cent .....	385
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	386
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	387
Free .....	Free .....	Free .....	Free .....	Free .....	388
Ton.....\$12 50	Ton.....\$12 50	Ton.....\$12 50	Ton.....\$12 50	Ton.....\$10	389
Cwt..... 50 cents.	Cwt..... 50 cents.	Cwt..... 50 cents.	Cwt..... 50 cents.	Ton.....\$9	390
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 2½ cents.	391
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 2½ cents.	392
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 2½ cents.	393
.....	.....	.....	.....	Pound... 2½ cents.	394
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 2½ cents.	395
.....	.....	.....	.....	.....	.....
Cwt... 90 cents.	Cwt..... 90 cents	Cwt..... 90 cents.	Cwt..... 90 cents.	Ton.....\$17	396
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 2½ cents.	397
Ton.....\$30	Ton.....\$30	Ton.....\$30	Ton.....\$30	Ton.....\$25	398



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.	Acts of		Acts of	
	April 27, 1816; April 20, 1818; March 3, 1819.		May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
399 Iron, squares of iron or steel				35 per cent
400 cables or chains, and parts thereof	Pound.... 3 cents.		Pound.... 3 cents.	Pound.... 3 cents.
401 wrought, for ships, locomotives, steam-engines				
402 malleable or castings				
403 castings, n. o. p.	Cwt..... 75 cents.		Pound.... 1 cent.	Pound.... 1 cent.
404 tacks, brads, sprigs, not above 16 ounces mille	Mille..... 5 cents.		Mille..... 5 cents	Mille..... 5 cents.
405 tacks, brads, sprigs, above 16 ounce per mille	Pound... 3 and 4 cts.		Pound.... 5 cents.	Pound.... 5 cents.
406 tubes for gas, water, or steam				
407 vessels, cast, n. o. p.			Pound.... 1½ cents.	Pound.... 1½ cents.
408 taggers				
409 for railroads and inclined planes				Pound.... 1 cent.
410 all manufactures of n. o. p.	20 per cent		25 per cent	25 per cent
411 liquor				
412 hollow ware, glazed or tinned				
413 Ivory, not manufactured				
414 for the manufacture of buttons				
415 bone or black				
416 Japanned ware of all kinds	20 per cent		25 per cent	25 per cent
417 Jewelry of gold, silver, platina, &c	7½ per cent		12½ per cent	12½ per cent
418 Juniper berries				
419 Junk, old				
420 Jute, unmanufactured				
421 Kelp				
422 Kermes				
423 Kettles, brass, hammered				
424 Kirschenwasser				
425 Lac dye				
426 Laces n. o. p.	7½ per cent		12½ per cent	12½ per cent
427 cotton and bobbinet				
428 coach, of cotton or other material			35 per cent	35 per cent
429 thread, and insertings				
430 gold or silver				
431 Lampblack				
432 Lamps of glass				
433 Lapis calaminaris	Free		Free	Free
434 Lard			Pound.... 3 cents.	Pound.... 3 cents.
435 Lasting, or prunella, and similar fab- rics, n. o. p., and all other material, strips, pieces, or patterns, used in the manufacture of buttons or shoes				
436 Lead, chromate of, (dry or in oil)				
437 nitrate of				
438 bar and pig	Pound.... 1 cent.		Pound.... 2 cents.	Pound.... 3 cents.
439 white and red, (also litbarge)	Pound.... 3 cents.		Pound.... 4 cents.	Pound.... 5 cents.
440 sheets	Pound.... 1 cent.		Pound.... 2 cents.	Pound.... 3 cents.
441 shot	Pound.... 2 cents.		Pound.... 3½ cents.	Pound.... 4 cents.
442 pipes			Pound.... 5 cents.	Pound.... 5 cents.
443 manufactures of, n. o. p.	20 per cent		25 per cent	25 per cent
444 Leather, tanned or tawed, sole or bend	30 per cent		30 per cent	30 per cent
445 patent				
446 upper, n. o. p.				
447 manufactures of, n. o. p.	30 per cent		30 per cent	30 per cent
448 Leeches				
449 Lemons				
450 Lenses, of glass				
451 Lime, foreign, (cask of 60 gallons)	Cask..... \$1		Cask..... \$1	Cask..... \$1
452 Limes				
453 Linen, and other manufactures of flax, n. o. p.	25 per cent		25 per cent	25 per cent
454 bleached and unbleached, and table linen				
455 Linseed				
456 Liqueurs				
457 Logwood	Free		Free	Free
458 Macaroni, vermicelli, jellies, &c				
459 Mace	Pound..... \$1		Pound..... \$1	Pound..... \$1
460 Madder, root or ground				
461 Magnesia, sulphate of				Pound.... 5 cents.
462 Manganese				
463 Manna				
464 Marble, (slate or other stones,) slab or block				
465 busts or statuary				

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	399
Pound... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 2½ cents.	400
.....	.....	.....	.....	Pound.... 4 cents.	401
.....	.....	.....	.....	Pound.... 4 cents.	402
Pound... 1 cent..	Pound.... 1 cent.	Pound.... 1 cent.	Pound.... 1 cent.	Pound.... 1 cent.	403
Mille .... 5 cents.	Mille..... 5 cents.	Mille..... 5 cents.	Mille..... 5 cents.	Mille..... 5 cents.	404
Pound... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	405
Pound... 1½ cents.	Pound.... 1½ cents.	Pound.... 1½ cents.	Pound.... 1½ cents.	Pound.... 5 cents.	406
.....	.....	.....	.....	Pound.... 1½ cents.	407
Pound... 1 cent.	Pound.... 1 cent.	20 per cent .....	20 per cent .....	5 per cent .....	408
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	20 per cent .....	409
.....	.....	.....	.....	30 per cent .....	410
Free .....	Free .....	Free .....	Free .....	20 per cent .....	411
.....	.....	.....	.....	Pound.... 2½ cents.	412
Free .....	Free .....	Free .....	Free .....	Free .....	413
.....	.....	.....	.....	5 per cent .....	414
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound.... ¼ cent.	415
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	416
Free .....	Free .....	Free .....	Free .....	25 per cent .....	417
.....	.....	.....	.....	20 per cent .....	418
Free .....	Free .....	Free .....	Free .....	Free .....	419
Free .....	Free .....	Free .....	Free .....	Ton .....	\$25 420
.....	.....	.....	.....	Free .....	421
Free .....	Free .....	Free .....	Free .....	Free .....	422
.....	.....	.....	.....	Pound.... 12 cents.	423
Free .....	Free .....	Free .....	Free .....	Gallon.... 60 cents.	424
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	Free .....	425
.....	.....	.....	.....	20 per cent .....	426
35 per cent .....	32 per cent .....	29 per cent .....	24½ per cent .....	20 per cent .....	427
.....	.....	.....	.....	35 per cent .....	428
.....	.....	.....	.....	15 per cent .....	429
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	15 per cent .....	430
Free .....	Free .....	Free .....	Free .....	20 per cent .....	431
Pound... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 45 cents.	432
.....	.....	.....	.....	Free .....	433
.....	.....	Free .....	Free .....	Pound.... 3 cents.	434
.....	.....	Free .....	Free .....	5 per cent .....	435
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	Pound.... 4 cents.	436
Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	20 per cent .....	437
Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 3 cents.	438
Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 3 cents.	Pound.... 4 cents.	439
Pound.... 4 cents.	Pound.... 4 cents.	Pound.... 4 cents.	Pound.... 4 cents.	Pound.... 4 cents.	440
Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 4 cents.	441
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound.... 4 cents.	442
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	443
.....	.....	.....	.....	Pound.... 6 cents.	444
.....	.....	.....	.....	25 per cent .....	445
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Pound.... 8 cents.	446
Free .....	Free .....	20 per cent .....	20 per cent .....	35 per cent .....	447
.....	.....	20 per cent .....	20 per cent .....	Free .....	448
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	449
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound.... 45 cents.	450
.....	.....	20 per cent .....	20 per cent .....	20 per cent .....	451
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	20 per cent .....	452
15 per cent .....	Free .....	Free .....	Free .....	25 per cent .....	453
.....	Free .....	Free .....	Free .....	25 per cent .....	454
Free .....	Free .....	Free .....	Free .....	5 per cent .....	455
Free .....	Free .....	Free .....	Free .....	Gallon.... 60 cents.	456
Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 5 cents.	Free .....	457
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	30 per cent .....	458
Free .....	Free .....	Free .....	Free .....	Pound.... 50 cents.	459
Free .....	Free .....	Free .....	Free .....	Free .....	460
.....	.....	.....	.....	Pound.... 5 cents.	461
Free .....	Free .....	Free .....	Free .....	20 per cent .....	462
Free .....	Free .....	Free .....	Free .....	Free .....	463
.....	.....	.....	.....	25 per cent .....	464
Free .....	Free .....	Free .....	Free .....	30 per cent .....	465



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
466	Marble, manufactures of, n. o. s. ....	.....	30 per cent .....	30 per cent .....
467	Marrow and other soap stocks .....	.....	.....	.....
468	Mats, of grass, flags, straw, tow, &c. ....	30 per cent .....	30 per cent .....	Sq. yd. .... 15 cents.
469	Meats, prepared, poultry or game .....	.....	.....	.....
470	Mercury, preparations of .....	.....	.....	.....
471	Merino shawls .....	.....	.....	.....
472	Metal or plaster .....	.....	.....	.....
473	Metal, silver-plated, in sheets .....	.....	.....	.....
474	Mill irons and mill cranks, wrought .....	.....	Pound. .... 4 cents.	Pound. .... 4 cents.
475	Millinery, ready-made .....	30 per cent .....	30 per cent .....	30 per cent .....
476	Mits and mittens, wool .....	30 per cent .....	30 per cent .....	35 per cent .....
477	Models of machinery and other inven- tions, &c. ....	Free .....	Free .....	Free .....
478	Mohair, manufactures of, blankets, camlets, &c. ....	.....	.....	.....
479	Mother of pearl .....	.....	.....	.....
480	Molasses .....	Gallon. .... 5 cents.	Gallon. .... 5 cents.	Gallon. 10 and 5 cts.
481	Mortars, marble or slate .....	.....	30 per cent .....	30 per cent .....
482	Mosaics .....	.....	.....	.....
483	Music paper, with lines .....	.....	.....	.....
484	Musk .....	.....	.....	.....
485	Muskets .....	20 per cent .....	Stand. .... \$1 50	Stand. .... \$1 50
486	Mustard seed .....	.....	.....	.....
487	in flour .....	30 per cent .....	30 per cent .....	30 per cent .....
488	Nails, iron, cut .....	Pound. .... 3, 4 cents.	Pound. .... 5 cents.	Pound. .... 5 cents.
489	wrought .....	Pound. .... 3, 4 cents.	Pound. .... 5 cents.	Pound. .... 5 cents.
490	Nankeens .....	.....	.....	25 per cent .....
491	direct from China .....	.....	.....	.....
492	Needles, sewing, knitting, and all other kinds .....	20 per cent .....	20 per cent .....	20 per cent .....
493	Nickel .....	.....	.....	.....
494	Nutmegs .....	Pound. .... 60 cents.	Pound. .... 60 cents.	Pound. .... 60 cents.
495	Nuts of all kinds, (excl. for dyeing, 1842) .....	.....	.....	.....
496	Nux vomica .....	.....	.....	.....
497	Oakum .....	.....	.....	.....
498	Oats .....	.....	Bushel. .... 10 cents.	Bushel. .... 10 cents.
499	Ochres, or ochery earth, dry .....	Pound. .... 1 cent.	Pound. .... 1 cent.	Pound. .... 1 cent.
500	ground in oil .....	Pound. .... 1½ cents.	Pound. .... 1½ cents.	Pound. .... 1½ cents.
501	Oil, of almonds .....	.....	.....	.....
502	of aniseed .....	.....	.....	.....
503	animal, neatsfoot and other .....	.....	.....	.....
504	of cloves .....	.....	.....	.....
505	of linseed, rapeseed, and hemp- seed .....	.....	Gallon. .... 25 cents.	Gallon. .... 25 cents.
506	of juniper .....	.....	.....	.....
507	of olive, in casks .....	Gallon. .... 25 cents.	Gallon. .... 25 cents.	Gallon. .... 25 cents.
508	in bottles, salad .....	30 per cent .....	30 per cent .....	15 per cent .....
509	all other not salad .....	.....	.....	.....
510	of spermaceti .....	Gallon. .... 25 cents.	Gallon. .... 25 cents.	Gallon. .... 25 cents.
511	of vitriol .....	.....	.....	.....
512	of whale and other fish not sperm volatile and essential, n. o. p. ....	Gallon. .... 15 cents.	Gallon. .... 15 cents.	Gallon. .... 15 cents.
513	Oil and all other products of Ameri- can fisheries .....	.....	.....	.....
515	Oil-cloth, floor, stamped, printed, or painted, (not patent) .....	30 per cent .....	30 per cent .....	Sq. yd. .... 25 cents.
516	furniture, (Canton or other flannel) .....	.....	.....	Sq. yd. .... 15 cents.
517	other .....	.....	.....	.....
518	of linen, silk, &c., used for hat covers, aprons, coach curtains, &c. ....	.....	.....	.....
519	of India-rubber .....	.....	.....	.....
520	Olives .....	30 per cent .....	30 per cent .....	30 per cent .....
521	Opium .....	.....	.....	.....
522	Orange mineral .....	.....	.....	Pound. .... 5 cents.
523	Oranges, (in boxes, barrels, or casks) ..	30 per cent .....	30 per cent .....	30 per cent .....
524	Ornaments for head dresses .....	30 per cent .....	30 per cent .....	30 per cent .....
525	of glass, used for mountings .....	.....	.....	.....
526	Orris root .....	.....	.....	.....
527	Osnaburgs .....	.....	15 per cent .....	15 per cent .....
528	Paintings on glass .....	.....	.....	.....
529	Paintings and drawings .....	.....	.....	.....

*tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	466
5 per cent .....	5 per cent .....	Free .....	Free .....	Free .....	467
.....	.....	20 per cent .....	20 per cent .....	25 per cent .....	468
.....	.....	.....	.....	25 per cent .....	469
50 per cent .....	44 per cent .....	38 per cent .....	29 per cent .....	25 per cent .....	470
Free .....	Free .....	20 per cent .....	20 per cent .....	See Manufactures of Wool .....	471
.....	.....	.....	.....	20 per cent .....	472
Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	30 per cent .....	473
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound....4 cents.	474
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	See Clothing .....	475
Free .....	Free .....	Free .....	Free .....	30 per cent .....	476
.....	.....	.....	.....	Free .....	477
Free .....	Free .....	Free .....	Free .....	20 per cent .....	478
Gallon....5 cents.	Gallon....5 cents.	Gallon....5 cents.	Gallon....5 cents.	Free .....	479
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Pound....4½ cents.	480
.....	.....	.....	.....	30 per cent .....	481
Free .....	Free .....	Free .....	Free .....	25 per cent .....	482
Stand .....	Stand .....	Stand .....	Stand .....	25 per cent .....	483
.....	.....	.....	.....	Free .....	484
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	Stand .....	485
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	5 per cent .....	486
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	25 per cent .....	487
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound....3 cents.	488
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Pound....4 cents.	489
Free .....	Free .....	Free .....	Free .....	See Manufactures of Cotton, n. o. p.	490
Free .....	Free .....	20 per cent .....	20 per cent .....	See Manufactures of Cotton, n. o. p.	491
Free .....	Free .....	Free .....	Free .....	20 per cent .....	492
Free .....	Free .....	Free .....	Free .....	Free .....	493
Free .....	Free .....	Free .....	Free .....	Pound....30 cents.	494
Free .....	Free .....	Free .....	Free .....	Pound....1 cent.	495
Free .....	Free .....	Free .....	Free .....	Free .....	496
Bushel....10 cents.	Bushel....10 cents.	Bushel....10 cents.	Bushel....10 cents.	Free .....	497
Pound....1 cent.	Pound....1 cent.	Pound....1 cent.	Pound....1 cent.	Bushel....10 cents.	498
Pound....1½ cents.	Pound....1½ cents.	Pound....1½ cents.	Pound....1½ cents.	Pound....1 cent.	499
Free .....	Free .....	Free .....	Free .....	Pound....1½ cents.	500
Free .....	Free .....	Free .....	Free .....	Pound....9 cents.	501
Free .....	Free .....	Free .....	Free .....	Pound....1 cent.	502
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	503
Free .....	Free .....	Free .....	Free .....	Pound....30 cents.	504
Gallon....25 cents.	Gallon....25 cents.	Gallon....25 cents.	Gallon....25 cents.	Gallon....25 cents.	505
Free .....	Free .....	Free .....	Free .....	Free .....	506
Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	Gallon....20 cents.	507
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	508
Gallon....25 cents.	Gallon....25 cents.	Gallon....25 cents.	Gallon....25 cents.	20 per cent .....	509
Gallon....15 cents.	Gallon....15 cents.	Gallon....15 cents.	Gallon....15 cents.	Gallon....25 cents.	510
.....	.....	Free .....	Free .....	Pound....1 cent.	511
.....	.....	Free .....	Free .....	Gallon....15 cents.	512
Sq. yd....12½ cents.	Sq. yd....12½ cents.	Sq. yd....12½ cents.	Sq. yd....12½ cents.	20 per cent .....	513
Sq. yd....12½ cents.	Sq. yd....12½ cents.	Sq. yd....12½ cents.	Sq. yd....12½ cents.	Free .....	514
.....	.....	.....	.....	Sq. yd....35 cents.	515
.....	.....	.....	.....	Sq. yd....16 cents.	516
.....	.....	.....	.....	Sq. yd....10 cents.	517
Free .....	Free .....	20 per cent .....	20 per cent .....	Sq. yd....12½ cents.	518
Free .....	Free .....	Free .....	Free .....	30 per cent .....	519
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	30 per cent .....	520
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound....75 cents.	521
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	As red lead .....	522
.....	.....	Free .....	Free .....	20 per cent .....	523
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	524
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound....45 cents.	525
Free .....	Free .....	20 per cent .....	20 per cent .....	Free .....	526
Free .....	Free .....	20 per cent .....	20 per cent .....	25 per cent .....	527
Free .....	Free .....	20 per cent .....	20 per cent .....	30 per cent .....	528
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	529



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
530	Paintings and drawings for schools. . . . .	Free . . . . .	Free . . . . .	Free . . . . .
531	the production of American artists, &c . . . . .			Free . . . . .
532	Paints, all ground and in oil, (except for dyeing) . . . . .			
533	Palm leaf, unmanufactured . . . . .			
534	Palm oil . . . . .			
535	Paper, writing . . . . .	30 per cent . . . . .	Pound. . . . 17 cents.	Pound. . . . 17 cents.
536	pasteboard . . . . .	30 per cent . . . . .	Pound. . . . 15 cents.	Pound. . . . 15 cents.
537	blotting, colored for labels or needles . . . . .	30 per cent . . . . .	Pound. . . . 15 cents.	Pound. . . . 15 cents.
538	hangings, (and screens) . . . . .	30 per cent . . . . .	40 per cent . . . . .	40 per cent . . . . .
539	for sheathing, (and cartridges) . . . . .	30 per cent . . . . .	Pound. . . . 3 cents.	Pound. . . . 3 cents.
540	folio, quarto-post, blank, letter, and bank note . . . . .		Pound. . . . 20 cents.	Pound. . . . 20 cents.
541	foolscap . . . . .		Pound. . . . 17 cents.	Pound. . . . 17 cents.
542	drawing . . . . .		Pound. . . . 17 cents.	Pound. . . . 17 cents.
543	printing, colored copperplate, and stainers' paper . . . . .	30 per cent . . . . .	Pound. . . . 10 cents.	Pound. . . . 10 cents.
544	wrapping . . . . .	30 per cent . . . . .	Pound. . . . 3 cents.	Pound. . . . 3 cents.
545	binders' and box boards . . . . .		Pound. . . . 3 cents.	Pound. . . . 3 cents.
546	antiquarian, demy, drawing, elephant, imperial, royal, &c . . . . .			
547	gold and silver, in sheets and strips, fancy and glass paper, tissue paper, &c . . . . .			
548	papier-maché, articles of . . . . .			
549	envelopes and fancy-note pa- per, all, n. o. p . . . . .	30 per cent . . . . .	Pound. . . . 15 cents.	Pound. . . . 15 cents.
550	Parchment and vellum, (asses' skin, 1842) . . . . .	30 per cent . . . . .	30 per cent . . . . .	30 per cent . . . . .
551	Paving stones and tiles . . . . .			
552	Pearls, set or not . . . . .	7½ per cent . . . . .	12½ per cent . . . . .	12½ per cent . . . . .
553	Pebbles for spectacles, not set . . . . .			
554	Pencils, black lead . . . . .		40 per cent . . . . .	40 per cent . . . . .
555	Pens, metallic . . . . .			
556	Pepper, black . . . . .	Pound. . . . 8 cents.	Pound. . . . 8 cents.	Pound. . . . 8 cents.
557	Cayenne, Chili, Africa . . . . .	Pound. . . . 8 cents.	Pound. . . . 15 cents.	Pound. . . . 15 cents.
558	Perfumes, n. o. p., viz: All powders, pastes, balls, balsams, ointments, oils, water washes, tinctures, and essences, or other preparations called sweet- scents, odors, perfumes, or cos- metics, &c . . . . .	30 per cent . . . . .	30 per cent . . . . .	30 per cent . . . . .
559	Pewter, unmanufactured or old . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
560	manufactured, n. o. p . . . . .	20 per cent . . . . .	25 per cent . . . . .	25 per cent . . . . .
561	Philosophical apparatus, instruments, &c., &c., especially imported by or- der, or for use, of any society incor- porated for philosophical or literary purposes, or for the encouragement of fine arts, or of any seminary of learning . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
562	Pickles, of every kind, (and sauces) . . . . .	30 per cent . . . . .	30 per cent . . . . .	30 per cent . . . . .
563	Pimento . . . . .	Pound. . . . 6 cents.	Pound. . . . 6 cents.	Pound. . . . 6 cents.
564	Pineapples . . . . .			
565	Pins, (pack of 12 papers, not exceeding 5,000) . . . . .	20 per cent . . . . .	20 per cent . . . . .	20 per cent . . . . .
566	pound . . . . .			
567	Plane-irons . . . . .			
568	Plants, trees, shrubs, roots, &c., and garden seeds, n. o. p . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
569	Plaster of Paris, unground . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
570	Platina, unmanufactured . . . . .			
571	Plums . . . . .	Pound. . . . 3 cents.	Pound. . . . 4 cents.	Pound. . . . 4 cents.
572	Polishing stones . . . . .			
573	Porcelain glass and porcelain ware . . . . .	20 per cent . . . . .	20 per cent . . . . .	20 per cent . . . . .
574	Pork . . . . .		Pound. . . . 2 cents.	Pound. . . . 2 cents.
575	Potash, bichromate of . . . . .		12½ per cent . . . . .	12½ per cent . . . . .
576	chromate of . . . . .			
577	prussiate of . . . . .			12½ per cent . . . . .
578	Potatoes . . . . .		Bushel. . . . 10 cents.	Bushel. . . . 10 cents.
579	Prunes . . . . .	Pound. . . . 3 cents.	Pound. . . . 4 cents.	Pound. . . . 4 cents.
580	Prussian blue . . . . .	20 per cent . . . . .	20 per cent . . . . .	20 per cent . . . . .
581	Putty . . . . .			
582	Quicksilver . . . . .			
583	Quills, prepared or manufactured . . . . .		25 per cent . . . . .	25 per cent . . . . .

*Tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
Free .....	Free .....	Free .....	Free .....	Free .....	530
Free .....	Free .....	Free .....	Free .....	Free .....	531
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	532
Free .....	Free .....	Free .....	Free .....	Free .....	533
Free .....	Free .....	Free .....	Free .....	Free .....	534
Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...15 cents.	535
Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...12½ cents.	536
Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...12½ cents.	537
40 per cent .....	38 per cent .....	32 per cent .....	26 per cent .....	35 per cent .....	538
Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	539
Pound...20 cents.	Pound...20 cents.	Pound...20 cents.	Pound...20 cents.	Pound...15 cents.	540
Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...15 cents.	541
Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...17 cents.	Pound...15 cents.	542
Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	543
Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	544
Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	Pound...3 cents.	545
.....	.....	.....	.....	Pound...15 cents.	546
.....	.....	.....	.....	30 per cent .....	547
.....	.....	.....	.....	30 per cent .....	548
Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	549
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	550
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	551
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	7 per cent .....	552
.....	.....	.....	.....	Gross .....	553
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	554
.....	.....	.....	.....	25 per cent .....	555
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound...5 cents.	556
Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...15 cents.	Pound...10 cents.	557
.....	.....	.....	.....	.....	.....
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	558
Free .....	Free .....	Free .....	Free .....	Free .....	559
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	560
.....	.....	.....	.....	.....	.....
Free .....	Free .....	Free .....	Free .....	Free .....	561
15 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	562
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound...5 cents.	563
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	564
Free .....	Free .....	20 per cent .....	20 per cent .....	Pack...40 cents.	565
.....	.....	.....	.....	Pound...20 cents.	566
.....	.....	.....	.....	30 per cent .....	567
Free .....	Free .....	Free .....	Free .....	Free .....	568
Free .....	Free .....	Free .....	Free .....	Free .....	569
Free .....	Free .....	Free .....	Free .....	Free .....	570
Pound...4 cents.	Pound...4 cents.	Pound...4 cents.	Pound...4 cents.	Pound...3 cents.	571
.....	.....	Free .....	Free .....	Free .....	572
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	573
Pound...2 cents.	Pound...2 cents.	Pound...2 cents.	Pound...2 cents.	Pound...2 cents.	574
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	20 per cent .....	575
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	20 per cent .....	576
12½ per cent .....	12½ per cent .....	12½ per cent .....	12½ per cent .....	20 per cent .....	577
Bushel...10 cents.	Bushel...10 cents.	Bushel...10 cents.	Bushel...10 cents.	Bushel...10 cents.	578
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound...3 cents.	579
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	580
.....	.....	.....	.....	Pound...1½ cents.	581
Free .....	Free .....	Free .....	Free .....	5 per cent .....	582
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	583



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
584	Quills, unprepared .....			
585	Quinine, sulphate of .....			
586	Rags, of whatever kind .....	Free	Free	Free
587	Raisins, muscatel and bloom, in boxes, &c .....	Pound....3 cents.	Pound....4 cents.	Pound....4 cents.
588	all other .....	Pound....2 cents.	Pound....3 cents.	Pound....3 cents.
589	Ratafia .....			
590	Reaping hooks, iron .....		30 per cent	40 per cent
591	Red precipitate .....			
592	Red liquor .....			
593	Reeds and ratans, unmanufactured .....			
594	Resinous substances, crude .....			
595	prepared .....			
596	Rhubarb .....			
597	Rifles .....		Each.....\$2 50	Each.....\$2 50
598	Rottenstone .....			
599	Rye .....			
600	Saddles .....	25 and 30 per cent.	30 per cent	30 per cent
601	Saddlery, brass, steel-plated, polished .....	30 and 25 per cent.	25 per cent	25 per cent
602	common, tinned or japanned .....			
603	Saffron .....			
604	Sago .....			
605	Sailduck .....	20 per cent	15 per cent	Sq. yd. 9 and 12½ cts.
606	Sal soda .....			
607	Salt, (bushel 56 pounds) .....	Bushel....20 cents.	Bushel....20 cents.	Bushel....20 cents.
608	Saltpeter, crude .....	7½ per cent	12½ per cent	12½ per cent
609	partially refined .....			
610	refined .....		Pound....3 cents.	Pound....3 cents.
611	Salts, chemical, and preparations of, u. o. p .....			
612	Epsom .....		Pound....4 cents.	Pound....4 cents.
613	glauber .....		Pound....2 cents.	Pound....2 cents.
614	Rochelle .....			
615	Sarsaparilla .....			
616	Sausages, Bologna .....			
617	Saws, mill, cross-cut, and pit .....		Each.....\$1	Each.....\$1
618	Scagliola table tops .....			
619	Scale beams .....			35 per cent
620	Scantling, not planed or wrought .....			
621	Screws, brass .....			
622	iron, called wood-screws .....		30 per cent	40 per cent
623	other iron, weighing 25 pounds or more .....		30 per cent	30 per cent
624	less than 25 pounds .....		30 per cent	25 per cent
625	Scythes .....		30 per cent	40 per cent
626	Sea stores of ships or vessels .....	Free	Free	Free
627	Sealing wax .....			
628	Segars .....	Mille.....\$2 50	Mille.....\$2 50	Mille.....\$2 50
629	Seines .....	Pound....4 cents.	Pound....5 cents.	Pound....5 cents.
630	Senna .....			
631	Sewing silk .....			
632	Sheathing metal, patent, part copper .....			
633	Shellac .....			
634	Sheetings, brown, Russia, not above 52 arsheens .....	Piece.....\$1 60	Piece.....\$1 60	Piece.....\$1 60
635	white, Russia, not above 52 arsheens .....	Piece.....\$2 50	Piece.....\$2 50	Piece.....\$2 50
636	Shirts, woollen, made on frames .....			
637	silk, made up wholly or in part .....			
638	Shoes or slippers, silk or satin, for men or women .....	Pair.....30 cents.	Pair.....30 cents.	Pair.....30 cents.
639	Shoes or slippers, silk or satin, for children .....	Pair.....15 cents.	Pair.....15 cents.	Pair.....15 cents.
640	Shoes, of prunella, nankeen, &c., for women .....	Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.
641	other, of leather .....	Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.
642	Shovels, of iron .....		30 per cent	40 per cent
643	Sickles, of iron .....		30 per cent	40 per cent
644	Silk, raw .....			
645	twist, silk or silk and mohair .....			
646	floss, and other, purified from the gum, prepared for manufacture .....			
647	pongees and plain white, for printing and coloring .....			
648	manufactures from beyond Cape of Good Hope .....		25 per cent	30 per cent

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 30, 1841.	As in force June 30, 1842.		
Free .....	Free .....	20 per cent .....	20 per cent .....	15 per cent .....	584
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	Ounce....40 cents.	585
Free .....	Free .....	Free .....	Free .....	Pound.... $\frac{1}{4}$ cent.	586
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound....3 cents.	587
Free .....	Free .....	20 per cent .....	20 per cent .....	Pound....2 cents.	588
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Gallon....60 cents.	589
.....	.....	.....	.....	30 per cent .....	590
.....	.....	.....	.....	25 per cent .....	591
.....	.....	.....	.....	20 per cent .....	592
Free .....	Free .....	Free .....	Free .....	Free .....	593
.....	.....	.....	.....	15 per cent .....	594
.....	.....	.....	.....	25 per cent .....	595
Free .....	Free .....	Free .....	Free .....	Free .....	596
Each.....\$2 50	Each.....\$2 50	Each.....\$2 50	Each.....\$2 50	Each.....\$2 50	597
Free .....	Free .....	Free .....	Free .....	Free .....	598
.....	.....	.....	.....	Bushel....15 cents.	599
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	600
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	601
10 per cent .....	10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	602
Free .....	Free .....	Free .....	Free .....	Free .....	603
Free .....	Free .....	Free .....	Free .....	Free .....	604
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	Sq. yd....7 cents.	605
.....	.....	.....	.....	20 per cent .....	606
Bushel....10 cents.	Bushel....10 cents.	Bushel....10 cents.	Bushel....10 cents.	Bushel....8 cents.	607
Free .....	Free .....	Free .....	Free .....	Free .....	608
.....	.....	.....	.....	Pound.... $\frac{1}{4}$ cent.	609
Pound....3 cents.	Pound....3 cents.	Pound....3 cents.	Pound....3 cents.	Pound....2 cents.	610
.....	.....	.....	.....	20 per cent .....	611
Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	Pound....4 cents.	20 per cent .....	612
Pound....2 cents.	Pound....2 cents.	Pound....2 cents.	Pound....2 cents.	20 per cent .....	613
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	20 per cent .....	614
Free .....	Free .....	Free .....	Free .....	Free .....	615
.....	.....	.....	.....	25 per cent .....	616
Each.....\$1	Each.....\$1	Each.....\$1	Each.....\$1	Each.....\$1	617
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	618
.....	.....	.....	.....	30 per cent .....	619
.....	.....	.....	.....	20 per cent .....	620
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Pound....30 cents.	621
.....	.....	.....	.....	Pound....12 cents.	622
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	623
25 per cent .....	24 per cent .....	23 per cent .....	21 $\frac{1}{4}$ per cent .....	30 per cent .....	624
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	625
Free .....	Free .....	Free .....	Free .....	Free .....	626
.....	.....	.....	.....	25 per cent .....	627
Mille.....\$2 50	Mille.....\$2 50	Mille.....\$2 50	Mille.....\$2 50	Pound....40 cents.	628
Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....5 cents.	Pound....7 cents.	629
Free .....	Free .....	Free .....	Free .....	Free .....	630
40 per cent .....	38 per cent .....	32 per cent .....	26 per cent .....	Pound....\$2	631
Free .....	Free .....	Free .....	Free .....	Pound....2 cents.	632
.....	.....	.....	.....	Free .....	633
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	634
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	635
.....	.....	.....	.....	30 per cent .....	636
.....	.....	.....	.....	40 per cent .....	637
Pair.....30 cents.	Pair.....30 cents.	Pair.....30 cents.	Pair.....30 cents.	Pair.....30 cents.	638
Pair.....15 cents.	Pair.....15 cents.	Pair.....15 cents.	Pair.....15 cents.	Pair.....15 cents.	639
Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.	640
Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.	Pair.....25 cents.	Pair.....30 cents.	641
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	642
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	643
12 $\frac{1}{2}$ per cent .....	12 $\frac{1}{2}$ per cent .....	20 per cent .....	20 per cent .....	Pound....50 cents.	644
.....	.....	.....	.....	Pound....\$2	645
.....	.....	.....	.....	25 per cent .....	646
.....	.....	.....	.....	Pound....\$1 50	647
20 per cent .....	10 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	648



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1822; May 24, 1822; May 20, 1830; May 29, 1830.
649	Silk, manufactures this side of Cape of Good Hope .....			
650	ornaments for head dresses, aprons, collars, caps, cuffs, curls, &c., and all other articles made by hand, in whole or part, n. o. p. ....			
651	manufactures, n. o. p. ....		20 per cent .....	20 per cent .....
652	Sisal grass .....			
653	Skins, raw .....	Free .....	Free .....	Free .....
654	calf and seal, tanned and dressed.			
655	sheep, (skivers.) tanned and dressed .....			
656	goat or morocco, tanned and dressed .....			
657	kid, tanned and dressed .....			
658	goat or sheep, tanned, not dressed			
659	kid, lamb, tanned, not dressed ..			
660	tanned and dressed, otherwise than in colors, to wit: fawn, kid, &c. ....			
661	all, pickled, in casks .....			
662	Slates, n. o. p., (all kinds, 1832) ..		25 per cent .....	33½ per cent .....
663	roofing, not exceeding 12 by 6 inches .....			Ton.....\$4
664	exceeding 12, not 14 by 6 inches .....			Ton.....\$5
665	exceeding 14, not 16 by 6 inches .....			Ton.....\$6
666	exceeding 16, not 18 by 6 inches .....			Ton.....\$7
667	exceeding 18, not 20 by 6 inches .....			Ton.....\$8
668	exceeding 20, not 24 by 6 inches .....			Ton.....\$9
669	exceeding 24 inches in length .....			Ton.....\$10
670	Smalts .....			
671	Smoother or sad-irons .....			
672	Soap, n. o. p. ....	Pound.... 3 cents.	Pound.... 4 cents.	Pound.... 4 cents.
673	soft .....			
674	stock and soap stuffs .....			
675	Socket chisels .....			35 per cent .....
676	Socks and stockings, wool .....	20 per cent .....	20 per cent .....	35 per cent .....
677	Soda ash .....			
678	Soda, carbonate of .....			
679	Spades .....		30 per cent .....	40 per cent .....
680	Specimens in natural history, min- eralogy, or botany .....	Free .....	Free .....	Free .....
681	Spelter .....	Free .....	Free .....	Free .....
682	Spikes, cut, or wrought-iron .....	Pounds, 2 and 3 cts.	Pound.... 4 cents.	Pound.... 4 cents.

Spirits, distilled, Jamaica proof and all other.		From grain. All other.		From grain. All other.		From grain. All other.	
683	More than 10 per cent. below proof, (Dyca's hydrometer) .....	Gallon.	Cents. 42 38	Gallon.	Cents. 42 38	Gallon.	Cents. 57 53
684	From 5 to 10 per cent. below proof ..	Gallon.	45 38	Gallon.	45 38	Gallon.	60 53
685	Proof, and not above 5 per cent. below.	Gallon.	48 42	Gallon.	48 42	Gallon.	63 57
686	Above proof, not exceeding 20 per ct..	Gallon.	52 48	Gallon.	52 48	Gallon.	67 63
687	More than 20 per cent., not above 40 per cent. above proof .....	Gallon.	60 57	Gallon.	60 57	Gallon.	75 72
688	Over 40 per cent. above proof .....	Gallon.	75 70	Gallon.	75 70	Gallon.	90 85

689	Spirits of turpentine .....						
690	Sponges, (and spunk, 1842) .....						
691	Starch .....						
692	Statuary of American artists residing abroad .....						
693	Statuary for schools and other insti- tutions .....	Free .....		Free .....		Free .....	

*tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

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	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
Free .....	Free .....	20 per cent .....	20 per cent .....	30 per cent .....	642
5 per cent .....	5 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	650
Free .....	Free .....	Free .....	Free .....	Pound .....	651
.....	.....	.....	.....	Ton .....	652
.....	.....	.....	.....	5 per cent .....	653
.....	.....	.....	.....	Dozen .....	654
.....	.....	.....	.....	Dozen .....	655
.....	.....	.....	.....	Dozen .....	656
.....	.....	.....	.....	Dozen .....	657
.....	.....	.....	.....	Dozen .....	658
.....	.....	.....	.....	Dozen .....	659
.....	.....	.....	.....	Dozen .....	660
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	20 per cent .....	661
.....	.....	.....	.....	25 per cent .....	662
.....	.....	.....	.....	.....	663
.....	.....	.....	.....	.....	664
.....	.....	.....	.....	.....	665
.....	.....	.....	.....	.....	666
.....	.....	.....	.....	.....	667
.....	.....	.....	.....	.....	668
.....	.....	Free .....	Free .....	20 per cent .....	669
.....	.....	Free .....	Free .....	Pound .....	670
Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Pound... 2½ cents.	671
.....	.....	Free .....	Free .....	Pound... 4 cents.	672
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	Barrel .....	673
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	10 per cent .....	674
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	30 per cent .....	675
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	5 per cent .....	676
Free .....	Free .....	Free .....	Free .....	20 per cent .....	677
Free .....	Free .....	Free .....	Free .....	30 per cent .....	678
Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Free .....	679
.....	.....	.....	.....	Free .....	680
.....	.....	.....	.....	Free .....	681
.....	.....	.....	.....	Pound... 3 cents.	682
Gallon .. 57	Gallon .. 57	Gallon .. 57	Gallon .. 57	Gallon... 60 cents.	683
Gallon .. 60	Gallon .. 60	Gallon .. 60	Gallon .. 60	Gallon... 60 cents.	684
Gallon .. 63	Gallon .. 63	Gallon .. 63	Gallon .. 63	Gallon... 65 cents.	685
Gallon .. 67	Gallon .. 67	Gallon .. 67	Gallon .. 67	Gallon... 70 cents.	686
Gallon .. 75	Gallon .. 75	Gallon .. 75	Gallon .. 75	Gallon... 75 cents.	687
Gallon .. 90	Gallon .. 90	Gallon .. 90	Gallon .. 90	Gallon... 90 cents.	688
Free .....	Free .....	Free .....	Free .....	Gallon... 10 cents.	689
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	690
.....	.....	Free .....	Free .....	Pound... 2 cents.	691
Free .....	Free .....	Free .....	Free .....	Free .....	692
Free .....	Free .....	Free .....	Free .....	Free .....	693



## II.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Acts of April 27, 1816; April 20, 1818; March 3, 1819.		Acts of May 22, 1824; Feb- ruary 11, 1825.		Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.	
694	Steel, unwrought	Cwt.....	\$1	Cwt.....	\$1	Cwt.....	\$1 50
695	cast, shear and German, in bars	.....		.....		.....	
696	all other in bars	.....		.....		.....	
697	manufactures n. o. p	20 per cent		25 per cent		25 per cent	
698	Steel-yards	.....		.....		35 per cent	
699	Stereotype plates	.....		.....		.....	
700	Stoneware	20 per cent		20 per cent		20 per cent	
701	Stones, precious	7½ per cent		10 per cent		12½ per cent	
702	filtering	.....		.....		.....	
703	Strings, musical instrument	.....		.....		.....	
704	Sugar, brown raw or brown clayed	Pound.... 3 cents.		Pound.... 3 cents.		Pound.... 3 cents.	
705	loaf or candy, refined	Pound.... 12 cents.		Pound.... 12 cents.		Pound.... 12 cents.	
706	lump	Pound.... 10 cents.		Pound.... 10 cents.		Pound.... 10 cents.	
707	white clayed, or powdered	Pound.... 4 cents.		Pound.... 4 cents.		Pound.... 4 cents.	
708	all other advanced beyond the raw state	.....		.....		.....	
709	Sugar of lead	.....		.....		Pound.... 5 cents.	
710	Sulphur, flour of	Free		Free		Free	
711	Sumac	.....		.....		.....	
712	Sweetmeats, preserved in sugar or brandy	30 per cent		30 per cent		30 per cent	
713	Sirup of sugar cane	.....		.....		.....	
714	Table tops of marble or composition, (mosaics)	.....		.....		.....	
715	Tailors' irons	.....		.....		.....	
716	Tamarinds	.....		.....		.....	
717	Tallow	Pound.... 1 cent.		Pound.... 1 cent.		Pound.... 1 cent.	
718	Tapers, wax	.....		.....		.....	
719	Tapioca	.....		.....		.....	
720	Tartar, crude	.....		.....		.....	
721	emetic	.....		.....		.....	
722	Tassels, gold and silver, or imitation, (for saddlers, &c.)	.....		.....		.....	
<hr/>							
Tea.		East of Cape of Good Hope in U. S. vessels.		Elsewhere and in for- eign vessels.		East of Cape of Good Hope in U. S. vessels.	
		Cents.		Cents.		Cents.	
723	Bohea	Pound.	12	14	Pound.	12	14
724	Souchong	Pound.	25	34	Pound.	25	34
725	Other black imperial	Pound.	25	34	Pound.	25	34
726	Gunpowder	Pound.	50	68	Pound.	50	68
727	Gomee	Pound.	50	68	Pound.	50	68
728	Hyson and Young Hyson	Pound.	40	56	Pound.	40	56
729	Hyson, Pekin, and other green	Pound.	20	38	Pound.	20	38
<hr/>							
730	Teutenegue or spelter	Free			Free		
731	Ticklenburgs	.....			15 per cent		15 per cent
732	Tiles, paving	.....			.....		.....
733	for building	25 per cent			25 per cent		30 per cent
734	Tin foil and taggers' tin (plates and sheets, 1842)	.....			.....		.....
735	Tin, in pigs, bars, or blocks	Free			Free		Free
736	manufactures of, n. o. p	20 per cent			25 per cent		25 per cent
737	Tinctures	.....			.....		.....
738	Tobacco, leaf or unmanufactured	.....			.....		.....
739	manufactured, (see Segars)	Pound.... 10 cents.			Pound.... 10 cents.		Pound.... 10 cents.
740	snuff	Pound.... 12 cents.			Pound.... 12 cents.		Pound.... 12 cents.
741	Tools and implements of trade of persons arriving in the United States.	Free			Free		Free
742	Tortoise shell	.....			.....		.....
743	Toys	.....			.....		.....
744	Tumblers, molded or pressed	.....			.....		.....
745	Turmeric	.....			.....		.....
746	Twine and packthread	Pound.... 4 cents.			Pound.... 5 cents.		Pound.... 5 cents.
747	Type metal	.....			.....		.....

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
Cwt.....\$1 50	Cwt.....\$1 50	Cwt.....\$1 50	Cwt.....\$1 50	Cwt.....\$1 50	694
25 per cent	24 per cent	23 per cent	21½ per cent	Cwt.....\$2 50	695
30 per cent	28 per cent	26 per cent	23 per cent	30 per cent	696
				25 per cent	697
20 per cent	20 per cent	20 per cent	20 per cent	30 per cent	698
12½ per cent	12½ per cent	20 per cent	20 per cent	25 per cent	699
Free	Free	20 per cent	20 per cent	30 per cent	700
Free	Free	20 per cent	20 per cent	7½ per cent	701
Pound...2½ cents.	Pound...2½ cents.	Pound...2½ cents.	Pound...2½ cents.	20 per cent	702
Pound...12 cents.	Pound...12 cents.	Pound...12 cents.	Pound...12 cents.	15 per cent	703
Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...2½ cents.	704
Pound...3½ cents.	Pound...3½ cents.	Pound...3½ cents.	Pound...3½ cents.	Pound...6 cents.	705
				Pound...6 cents.	706
				Pound...6 cents.	707
				Pound...4 cents.	708
Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound...5 cents.	709
Free	Free	Free	Free	Free	710
			Free	Free	711
25 per cent	24 per cent	23 per cent	21½ per cent	25 per cent	712
Pound...2½ cents.	Pound...2½ cents.	Pound...2½ cents.	Pound...2½ cents.	Pound...2½ cents.	713
				30 per cent	714
				Pound...2½ cents.	715
Free	Free	Free	Free	Free	716
Pound... 1 cent.	Pound... 1 cent.	Pound... 1 cent.	Pound... 1 cent.	Pound... 1 cent.	717
				30 per cent	718
Free	Free	Free	Free	Free	719
Free	Free	Free	Free	Free	720
15 per cent	15 per cent	20 per cent	20 per cent	20 per cent	721
				15 per cent	722
All imported in United States vessels from be- yond Cape of Good Hope, free; all other- wise imported, 10 cents per pound.	All imported in United States vessels from be- yond Cape of Good Hope, free; all otherwise im- ported, 10 cents per pound.	Free	Free	All imported in U. S. vessels, free.	723
					724
					725
					726
					727
					728
					729
Free	Free	Free	Free	Free	730
15 per cent	15 per cent	20 per cent	20 per cent	30 per cent	731
15 per cent	15 per cent	20 per cent	20 per cent	25 per cent	732
30 per cent	28 per cent	26 per cent	23 per cent	25 per cent	733
Free	Free	Free	Free	2½ per cent	734
Free	Free	Free	Free	1 per cent	735
25 per cent	24 per cent	23 per cent	21½ per cent	30 per cent	736
				25 per cent	737
15 per cent	15 per cent	15 per cent	15 per cent	20 per cent	738
Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	Pound...10 cents.	739
Pound...12 cents.	Pound...12 cents.	Pound...12 cents.	Pound...12 cents.	Pound...12 cents.	740
Free	Free	Free	Free	Free	741
Free	Free	Free	Free	5 per cent	742
				30 per cent	743
				Pound...10 cents.	744
Free	Free	Free	Free	Free	745
Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound... 6 cents.	746
				25 per cent	747



## II.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Acts of April 27, 1816; April 20, 1818; March 3, 1819.	Acts of May 22, 1824; Feb- ruary 11, 1825.	Acts of May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
748	Types for printing.....	20 per cent .....	20 per cent .....	25 per cent .....
749	Umbrellas, parasols, and sunshades, frames and sticks .....	30 per cent .....	30 per cent .....	30 per cent .....
750	Vanilla beans.....	.....	.....	.....
751	Velvets and velverets.....	.....	.....	.....
752	Vises, iron and steel .....	.....	.....	35 per cent .....
753	Vinegar .....	.....	Gallon.... 8 cents.	Gallon.... 8 cents.
754	Vitriol, oil of, (sulphuric acid).....	.....	Pound.... 3 cents.	Pound.... 3 cents.
755	blue or Roman, (sulphate of copper) .....	.....	Pound.... 4 cents.	Pound.... 4 cents.
756	green .....	.....	.....	.....
757	Wafers.....	30 per cent .....	30 per cent .....	30 per cent .....
758	Washes .....	30 per cent .....	30 per cent .....	30 per cent .....
759	Waste or shoddy .....	.....	.....	.....
760	Watches and parts of .....	7½ per cent .....	12½ per cent .....	12½ per cent .....
761	Wax, bees', bleached or not; also shoemaker's wax .....	.....	.....	.....
762	Weld .....	.....	.....	.....
763	Whalebone.....	.....	.....	.....
764	Wheat .....	.....	Bushel.... 25 cents.	Bushel.... 25 cents.
765	flour .....	.....	Cwt .....	Cwt .....
766	Whiting and Paris white.....	Pound.... 1 cent.	Pound.... 1 cent.	Pound.... 1 cent.
767	Wines, Madeira, n. o. p.....	Gallon .....	Gallon .....	Gallon .....
768	Sherry .....	Gallon.... 60 cents.	Gallon.... 60 cents.	Gallon.... 50 cents.
769	St. Lucar, (and Canary, 1842) .....	Gallon.... 60 cents.	Gallon.... 60 cents.	.....
770	Lisbon, Oporto, and other Portugal.....	Gallon.... 50 cents.	Gallon.... 50 cents.	.....
771	Teneriffe, Fayal, all western islands .....	Gallon.... 40 cents.	Gallon.... 40 cents.	.....
772	Malaga (and St. George) .....	.....	.....	.....
773	Burgundy (and port, 1842) in bottles.....	Gallon .....	Gallon .....	.....
774	Burgundy (and port, 1842) in casks .....	Gallon .....	Gallon .....	.....
775	champagne in bottles.....	Gallon .....	Gallon .....	.....
776	claret, bottles and cases .....	.....	.....	.....
777	in casks .....	.....	.....	.....
778	of France and Spain, red, in casks .....	.....	.....	Gallon.... 10 cents.
779	of France and Spain, white, in casks.....	.....	.....	Gallon.... 15 cents.
780	of France and Spain, all in bottles .....	.....	.....	Gallon.... 30 cents.
781	white, of France, Austria, Prussia, Sardinia, Portugal, n. o. p., in casks .....	.....	.....	.....
782	white, of France, Austria, Prussia, Sardinia, Portugal, n. o. p., in bottles .....	.....	.....	.....
783	white and red, of Spain, Ger- many, &c., in casks .....	.....	.....	Gallon.... 15 cents.
784	white and red, of Spain, Ger- many, &c., in bottles.....	.....	.....	.....
785	Rhenish .....	Gallon .....	Gallon .....	.....
786	Tokay .....	Gallon .....	Gallon .....	.....
787	red, of France, Austria, Prus- sia, Sardinia, and Portugal, n. e., in casks .....	.....	.....	.....
788	red, of France, Austria, Prus- sia, Sardinia, and Portugal, n. e., in bottles.....	.....	.....	.....
789	Sicily or Marsala .....	.....	.....	.....
790	others of Sicily .....	.....	.....	.....
791	other n. e., in bottles or cases .....	Gall. 70 cts; 30 cts.	Gallon.... 30 cents.	Gallon.... 30 cents.
792	n. e., otherwise than in bottles or cases .....	Gall. 25 cts; 15 cts.	Gallon.... 15 cents.	Gallon.... 15 cents.
793	Wire, cap or bonnet, covered iron or steel .....	.....	.....	.....
794	not above No. 18, (14) .....	Pound.... 5 cents.	Pound.... 5 cents.	Pound.... 6 cents.
795	above No. 18, (14 to 25) .....	Pound.... 9 cents.	Pound.... 9 cents.	Pound.... 10 cents.
796	above No. 25 .....	.....	.....	.....
797	silvered or plated .....	.....	.....	.....
798	square, used for umbrella stretchers, cut in pieces, not exceeding length required.....	12 per cent .....	12 per cent .....	12 per cent .....

tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	25 per cent .....	743
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	749
Free .....	Free .....	Free .....	Free .....	20 per cent .....	750
.....	.....	.....	.....	.....	751
30 per cent .....	28 per cent .....	26 per cent .....	23 per cent .....	30 per cent .....	752
Gallon... 8 cents.	Gallon... 8 cents.	Gallon... 8 cents.	Gallon... 8 cents.	Gallon... 8 cents.	753
Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 3 cents.	Pound... 1 cent.	754
Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	Pound... 4 cents.	755
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	Pound... 2 cents.	756
15 per cent .....	15 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	757
.....	.....	.....	.....	See Soap .....	758
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	Pound... ¼ cents.	759
.....	.....	.....	.....	7½ per cent .....	760
.....	.....	Free .....	Free .....	15 per cent .....	761
12½ per cent .....	12½ per cent .....	20 per cent .....	20 per cent .....	Free .....	762
Bushel... 25 cents.	Bushel... 25 cents.	Bushel... 25 cents.	Bushel... 25 cents.	12½ per cent .....	763
Cwt ... 50 cents.	Cwt ... 50 cents.	Cwt ... 50 cents.	Cwt ... 50 cents.	Bushel... 25 cents.	764
Pound... 1 cent.	Pound... 1 cent.	Pound... 1 cent.	Pound... 1 cent.	Cwt ... 70 cents.	765
Gall 50 cts; 25 cts.	Gallon... 25 cents.	Gallon... 25 cents.	Gallon... 25 cents.	Pound... 1 cent.	766
Gallon. 50 & 25 cts.	Gallon... 25 cents.	Gallon... 25 cents.	Gallon... 25 cents.	Gallon... 60 cents.	767
.....	.....	.....	.....	Gallon... 60 cents.	768
.....	.....	.....	.....	Gallon... 60 cents.	769
.....	.....	.....	.....	.....	770
.....	.....	.....	.....	Gallon... 20 cents.	771
.....	.....	.....	.....	.....	772
.....	.....	.....	.....	Gallon... 35 cents.	773
.....	.....	.....	.....	Gallon... 15 cents.	774
.....	.....	.....	.....	Gallon... 40 cents.	775
.....	.....	.....	.....	Gallon... 35 cents.	776
.....	.....	.....	.....	Gallon... 6 cents.	777
Gall.. 6 cts; 3 cts.	Gallon... 3 cents.	Gallon... 3 cents.	Gallon... 3 cents.	.....	778
Gall. 10 cts; 5 cts.	Gallon... 5 cents.	Gallon... 5 cents.	Gallon... 5 cents.	.....	779
Gall. 22 cts; 11 cts.	Gallon... 11 cents.	Gallon... 11 cents.	Gallon... 11 cents.	.....	780
.....	.....	.....	.....	Gallon... 7½ cents.	781
.....	.....	.....	.....	Gallon... 20 cents.	782
Gallon... 15 cents.	Gallon... 7½ cents.	Gallon... 7½ cents.	Gallon... 7½ cents.	Gallon... 12½ cents.	783
.....	.....	.....	.....	Gallon... 20 cents.	784
.....	.....	.....	.....	.....	785
.....	.....	.....	.....	.....	786
.....	.....	.....	.....	Gallon... 6 cents.	787
.....	.....	.....	.....	Gallon... 20 cents.	788
.....	.....	.....	.....	Gallon... 25 cents.	789
Gallon... 30 cents.	Gallon... 15 cents.	Gallon... 15 cents.	Gallon... 15 cents.	Gallon... 15 cents.	790
Gallon... 15 cents.	Gallon... 7½ cents.	Gallon... 7½ cents.	Gallon... 7½ cents.	Gallon... 65 cents.	791
Pound... 12 cents.	Pound... 12 cents.	Pound... 12 cents.	Pound... 12 cents.	Gallon... 25 cents.	792
Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound... 5 cents.	Pound... 12 cents.	793
Pound... 9 cents.	Pound... 9 cents.	Pound... 9 cents.	Pound... 9 cents.	Pound... 5 cents.	794
5 per cent .....	5 per cent .....	20 per cent .....	20 per cent .....	Pound... 8 cents.	795
.....	.....	.....	.....	Pound... 11 cents.	796
nt .....	12 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	797
.....	.....	.....	.....	12½ per cent .....	798



## II.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Acts of	Acts of	Acts of
		April 27, 1816; April 20, 1818; March 3, 1819.	May 22, 1824; Feb- ruary 11, 1825.	May 19, 1828; May 24, 1828; May 20, 1830; May 29, 1830.
799	Wood, or pastel.....			
800	Wood, Brazil.....			
801	Nicaragua.....	Free.....	Free.....	Free.....
802	red, cam, and logwood.....	Free.....	Free.....	Free.....
803	rose, satin, mahogany, cedar.....			
804	other, n. o. p., unmanufactured.....	Free.....	Free.....	Free.....
805	boards, planks, &c., not planed or wrought into shape for use.....			
806	boards, planks, &c., if wrought into shape for any specific purpose.....			
807	timber for building wharves.....			
808	fire.....			
809	manufactures n. o. p.....	30 per cent.....	30 per cent.....	30 per cent.....
810	Wool, raw, value less than 10 cents per pound.....		15 per cent.....	15 per cent.....
811	other.....	Free.....	20 and 30 per cent..	Lb. 4 and 40 cents; 50 per cent.
812	Woolen yarn.....			
813	manufactures of wool or part wool, n. o. p.....	25 and 20 per cent.	30 and 33½ per cent.	40 and 45 per cent..
814	manufactures of wool or part wool, value not above 33½ cents per square yard.....		25 per cent.....	Sq. yd.... 14 cents..
815	value exceeding \$4 per yard.....			45 and 50 per cent..
816	Worsted stuff, shawls, &c., of silk and worsted.....		25 per cent.....	25 per cent.....
817	yarn.....			
818	Zinc, not manufactured, in sheets.....	Free.....	Free.....	Free.....
819	manufactures n. o. p.....			
820	Unenumerated articles.....	15 per cent.....	15 per cent.....	15 per cent.....
821	Discriminating duties additional for foreign vessels.....	10 per cent.....	10 per cent.....	10 per cent.....

\* Act of July 13, 1832, imposed 5 per cent. on certain manufactures of wool, an error corrected by resolu-

NOTE.—The act of April 27, 1816, contains the following provisions in regard to cotton and woolen manu-  
 "On COTTON manufactures of all descriptions, or of which cotton is the material of chief value, and on cotton  
 centum ad valorem; and after the expiration of the three years aforesaid, a duty of 20 per centum ad valorem:  
 imported direct from China,) the original cost of which at the place whence imported, with the addition of 20  
 ported from any other place, shall be less than 25 cents per square yard, shall, with such addition, be taken  
 also, That all unbleached and uncolored cotton twist, yarn, or thread, the original cost of which shall be less  
 with duty accordingly; and all bleached and colored yarn, the original cost of which shall have been less than  
 duty accordingly, &c.

"On WOOLEN manufactures of all descriptions, or of which wool is the material of chief value, except  
 day of June next, until the 30th day of June, 1819, 25 per centum ad valorem; and after that day 20 per

The act of May 22, 1824, repeats the above provision regarding the duty on cotton manufactures, changing  
 Act of May 19, 1828, in fixing the duties on manufactures of woolen goods, provides:

"On manufactures of wool, or of which wool shall be a component part, (except carpetings, blankets,  
 place whence imported, shall not exceed 50 cents per square yard, shall be deemed to have cost 50 cents the  
 that time a duty of 45 per centum.

"Manufactures of wool, except flannels and baizes, the actual value of, &c., shall not exceed 33½ cents per  
 "Manufactures of wool, &c., actual value exceeding 50 cents per square yard, not exceeding \$1 the square  
 ad valorem to June 30, 1829, and from that time a duty of 45 per centum ad valorem.

"Manufactures of wool, &c., value exceeding \$1, not \$2 50 per yard, shall be deemed to have cost \$2 50  
 duty of 45 per centum.

"Manufactures of wool, &c., value, &c., exceeding \$2 50, not \$4 per square yard, shall be deemed to have  
 June 30, 1829, and from that time a duty of 45 per centum.

"Manufactures of wool, &c., the actual value of which, &c., shall exceed \$4 per yard, a duty of 45 per

*tariff acts from April 27, 1816, to August 30, 1842, both inclusive—Continued.*

Acts of July 13, 1832; July 14, 1832.	Under operation of act of March 2, 1833.			Act of August 30, 1842.	
	Act of July 4, 1836.	Act of September 11, 1841.	As in force June 30, 1842.		
Free .....	Free .....	Free .....	Free .....	Pound .... 1 cent.	799
Free .....	Free .....	Free .....	Free .....	Free .....	800
Free .....	Free .....	Free .....	Free .....	Free .....	801
Free .....	Free .....	Free .....	Free .....	Free .....	802
Free .....	Free .....	Free .....	Free .....	15 per cent .....	803
Free .....	Free .....	Free .....	Free .....	Free .....	804
.....	.....	.....	.....	20 per cent .....	805
.....	.....	.....	.....	30 per cent .....	806
.....	.....	.....	.....	20 per cent .....	807
.....	.....	.....	.....	20 per cent .....	808
25 per cent .....	24 per cent .....	23 per cent .....	21½ per cent .....	30 per cent .....	809
Under 8 cts; free..	Free .....	Free .....	Free .....	Under 7 cts. 5 per cent.	810
Lb. 4 cents and 40 per cent.	Lb. 4 cents and 38 per cent.	Lb. 4 cents and 32 per cent.	Lb. 4 cents and 26 per cent.	Lb. 3 cents and 30 per cent.	811
Lb. 4 cents and 40 per cent.	Lb. 4 cents and 38 per cent.	Lb. 4 cents and 32 per cent.	Lb. 4 cents and 26 per cent.	30 per cent .....	812
50 per cent .....	44 per cent .....	38 per cent .....	29 per cent .....	40 per cent .....	813
5 and 50 per ct*..	.....	.....	.....	.....	814
.....	.....	.....	.....	.....	815
10 per ct; free....	Free .....	20 per cent .....	20 per cent .....	30 per cent .....	816
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	817
Free .....	Free .....	Free .....	Free .....	10 per cent .....	818
.....	.....	.....	.....	30 per cent .....	819
Free .....	15 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	820
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	821

tion of July 14, 1832.

factures:

twist, yarn, or thread, as follows, viz: for three years next ensuing the 30th day of June next, a duty of 25 per *Provided*, That all cotton cloths, or cloths of which cotton is the material of chief value, (except nankeens per centum if imported from the Cape of Good Hope, or from places beyond it, and of 10 per centum if im- and deemed to have cost 25 cents per square yard, and shall be charged with duty accordingly: *Provided* than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and shall be charged 75 cents per pound, shall be taken and deemed to have cost 75 cents per pound, and shall be charged with

blankets, woolen rags, and worsted or stuff goods, shall be levied, collected, and paid, from and after the 30th centum on the said articles."

the rate of cotton cloth to 30 cents instead of 25 cents, as heretofore.

worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which, at the square yard, and be charged thereon with a duty of 40 per centum ad valorem, until June 30, 1832, and from

square yard, pay 14 cents per square yard.

yard, shall be deemed to have cost \$1 the square yard, and be charged thereon with a duty of 40 per centum

per square yard, and be charged with a duty thereon of 40 per centum to June 30, 1829, and from that time a

cost at the place whence imported \$4 per square yard, and a duty of 40 per centum shall be levied, &c. until

centum ad valorem until June 30, 1829, and from that time a duty of 50 per centum."



## III.—Comparative Statement of the rates of duties and imposts under the

ABBREVIATIONS.—Pf. gall. = proof gallon;

ARTICLES ENUMERATED.		Act of July 30, 1846.*	Act of March 3, 1857.	Act of March 2, 1861.*
1	Absinthe .....	100 per cent..	30 per cent..	Pf. gall .50 cents.
2	Acetates; pyroligneate of ammonia .....			
3	of baryta .....			
4	of iron, strontia, or zinc .....			
5	of lead, (sugar of lead) .....			Pound .3 cents.
6	of magnesia and soda .....			
7	of lime .....			
8	of potash .....			
9	Acids, acetic, and pyroligneous, 1864, specific gravity above 1.040 .....	20 per cent..	4 per cent..	Free .....
10	not above 1.040 .....	20 per cent..	4 per cent..	Free .....
11	acetous .....	20 per cent..	15 per cent..	Free .....
12	arsenious .....			
13	benzoic .....	20 per cent..	4 per cent..	Free .....
14	boracic .....	20 per cent..	4 per cent..	Free .....
15	chromic .....	20 per cent..	15 per cent..	15 per cent..
16	citric .....	20 per cent..	4 per cent..	20 per cent..
17	gallic .....			
18	muriatic .....	20 per cent..	4 per cent..	Free .....
19	nitric, (yellow and white) .....	20 per cent..	15 per cent..	10 per cent..
20	not chemically pure .....			
21	oxalic .....		4 per cent..	10 per cent..
22	picric and nitro-picric .....			
23	pyroligneous .....	20 per cent..	4 per cent..	Free .....
24	sulphuric, (oil of vitriol) .....	10 per cent..	4 per cent..	Free .....
25	tannic .....			
26	tartaric .....	20 per cent..	4 per cent..	20 per cent..
27	for medicinal use and in the fine arts, n. o. p. ..	20 per cent..	15 per cent..	10 per cent..
28	for chemical and manufactur'g purposes, n.o.p. ..	20 per cent..	4 per cent..	Free .....
29	Aconite, root and leaf .....			
30	Acorn coffee, and other substitutes for coffee .....			
31	Adhesive felt, for sheathing vessels .....	Free .....	Free .....	Free .....
32	Agaric .....			
33	Alabaster and spar ornaments .....	40 per cent..	30 per cent..	30 per cent..
34	Albata, unmanufactured, or in sheets .....	30 per cent..	24 per cent..	30 per cent..
35	Albumen .....			
36	Alcohol, amylic, (fusel oil) .....			
37	Alcornoque .....	5 per cent..	4 per cent..	Free .....
38	Ale, beer, and porter, in bottles .....	30 per cent..	24 per cent..	Gallon .25 cents.
39	otherwise .....	30 per cent..	24 per cent..	Gallon .15 cents.
40	Alkaline silicates .....			
41	Alkanet root .....			
42	Alkekengi .....			
43	Almonds .....	40 per cent..	30 per cent..	Pound .2 cents.
44	shelled .....			Pound .4 cents.
45	paste .....			
46	Alum, (patent, substitute, sulphurous and cake) .....	20 per cent..	15 per cent..	Pound .4 cent.
47	Alumina, sulphate of .....			
48	Amber beads .....	30 per cent..	24 per cent..	30 per cent..
49	Ambergris .....	20 per cent..	4 per cent..	Free .....
50	Ammonia, crude .....	10 per cent..	8 per cent..	10 per cent..
51	refined, sulphate and carbonate .....			
52	muriate of, and sal .....	10 per cent..	8 per cent..	10 per cent..
53	Anatomical preparations and skeletons .....			
54	Anchovies, preserved in oil, or otherwise .....	40 per cent..	30 per cent..	30 per cent..
55	Animals, living† .....		Free .....	Free .....
56	specially imported, from beyond the sea, for breeding .....	Free .....	Free .....	Free .....
57	Animal manures. (See Guano) .....			
58	Annatto, (Roucou or Orleans) .....	10 per cent..	4 per cent..	Free .....
59	Anodyne, (Hoffman's) .....			
60	Antimony, crude, or regulus of .....	20 per cent..	8 per cent..	Free .....
61	ore of, or sulphuret, crude .....	20 per cent..	8 per cent..	
62	Aquafortis .....			10 per cent..
63	Argols, crude, and brown tartar .....	5 per cent..	Free .....	Free .....
64	refined, (cream tartar) .....			
65	Arrack .....	100 per cent..	30 per cent..	Pf. gall .50 cents.
66	Arms, fire, n. o. p. .....	30 per cent..	24 per cent..	30 per cent..
67	side, n. o. p. (See Swords and sword blades) ..	30 per cent..	24 per cent..	30 per cent..
68	Arrowroot .....	20 per cent..	15 per cent..	10 per cent..
69	Arsenic, in all forms .....	15 per cent..	4 per cent..	Free .....
70	Articles worn by men, women, or children, of what- ever material, n. o. p., made by hand .....	30 per cent..	24 per cent..	30 per cent..

\* Acts of July 30, 1846, and of March 2, 1861, new tariffs; repeal previous duties. † Exempt from duty: actual use for the purposes of such immigration. All animals brought into the United States temporarily and

*Several tariff acts from July 30, 1846, to December 22, 1870, both inclusive.*

lbs. = pounds; n. o. p. = not otherwise provided for.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Pf. gall. .50 cents.	Pf. gall. .75 cents.	Pf. gall. \$2, \$2 50	Pf. gallon. \$2 50	Pf. gallon. \$2 50	Pf. gallon. ...\$2	1
.....	.....	Pound 70 cents.	Pound 70 cents.	Pound .70 cents.	Pound .70 cents.	2
.....	.....	Pound .40 cents.	Pound .40 cents.	Pound .40 cents.	Pound .40 cents.	3
.....	.....	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	4
Pound...3 cents.	Pound 3 cents.	Pound .20 cents.	Pound .20 cents.	Pound .20 cents.	Pound .20 cents.	5
.....	.....	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	6
.....	.....	25 per cent.	25 per cent.	25 per cent.	25 per cent.	7
.....	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	8
Free .....	25 per cent.	Pound .80 cents.	Pound .80 cents.	Pound .80 cents.	Pound .80 cents.	9
Free .....	25 per cent.	Pound .25 cents.	Pound .25 cents.	Pound .25 cents.	Pound .25 cents.	10
Free .....	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	11
.....	.....	.....	.....	.....	Free .....	12
Free .....	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	13
Free .....	Pound .5 cents.	Pound .5 cents.	Pound .5 cents.	Pound .5 cents.	Pound .5 cents.	14
15 per cent.	15 per cent.	15 per cent.	15 per cent.	15 per cent.	15 per cent.	15
20 per cent.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	16
.....	Pound .50 cents.	Pound ...\$1 50	Pound ...\$1 50	Pound ...\$1 50	Pound ...\$1 50	17
Free .....	10 per cent.	10 per cent.	10 per cent.	10 per cent.	Free .....	18
10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	19
.....	.....	.....	.....	.....	Free .....	20
10 per cent.	Pound .4 cents.	Pound .4 cents.	Pound .4 cents.	Pound .4 cents.	Free .....	21
.....	.....	.....	.....	.....	Free .....	22
Free .....	10 per cent.	As acetic acid.	.....	.....	.....	23
Free .....	Pound .1 cent.	Pound .1 cent.	Pound .1 cent.	Pound .1 cent.	Pound .1 cent.	24
.....	Pound .25 cents.	Pound ...\$2	Pound ...\$2	Pound ...\$2	Pound ...\$2	25
Pound .10 cents.	Pound .20 cents.	Pound .20 cents.	Pound .20 cents.	Pound .20 cents.	Pound .20 cents.	26
10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	27
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	28
.....	.....	.....	.....	.....	Free .....	29
.....	Pound .3 cents.	Pound .3 cents.	Pound .3 cents.	Pound .3 cents.	Pound .3 cents.	30
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	31
.....	.....	.....	.....	.....	Free .....	32
30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	33
30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	34
.....	.....	25 per cent.	25 per cent.	25 per cent.	Free .....	35
Free .....	Free .....	Pf. gallon. \$2	Proof gallon. \$2	Proof gallon. \$2	Proof gallon. \$2	36
Gallon .25 cents.	Gallon .30 cents.	Gallon .35 cents.	Gallon .35 cents.	Gallon .35 cents.	Gallon .35 cents.	37
Gallon .15 cents.	Gallon .20 cents.	Gallon .20 cents.	Gallon .20 cents.	Gallon .20 cents.	Gallon .20 cents.	38
.....	.....	.....	.....	.....	Gallon .20 cents.	39
.....	.....	.....	.....	.....	Pound ... $\frac{1}{4}$ cent.	40
.....	.....	.....	.....	.....	Free .....	41
.....	.....	.....	.....	.....	Free .....	42
Pound...4 cents.	Pound .4 cents.	Pound .6 cents.	Pound .6 cents.	Pound .6 cents.	Pound .6 cents.	43
Pound...6 cents.	Pound .6 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	44
.....	.....	50 per cent.	50 per cent.	50 per cent.	50 per cent.	45
Pound... $\frac{1}{4}$ cent.	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	46
.....	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	100 lbs. 60 cents.	47
30 per cent.	30 per cent.	50 per cent.	50 per cent.	50 per cent.	50 per cent.	48
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	49
10 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	Free .....	50
10 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	51
10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	52
.....	.....	.....	.....	.....	Free .....	53
30 per cent.	30 per cent.	50 per cent.	50 per cent.	50 per cent.	50 per cent.	54
Free .....	Free .....	Free; 20 per ct.	20 per cent.	20 per cent.	20 per cent.	55
.....	.....	.....	.....	.....	.....	56
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	57
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	58
.....	.....	Pound .50 cents.	Pound 50 cents.	Pound .50 cents.	Pound .50 cents.	59
Free .....	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	60
.....	.....	.....	.....	.....	Free .....	61
10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	62
Pound .3 cents.	Pound .6 cents.	Pound .6 cents.	Pound .6 cents.	Pound .6 cents.	Free .....	63
.....	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	64
Pf. gall 50 cents.	Pf. gall .75 cents.	Pf. gall. \$2, \$2 50	Pf. gallon. \$2 50	Pf. gallon. \$2 50	Pf. gallon. ...\$2	65
30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	66
30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	67
20 per cent.	20 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	68
Free .....	20 per cent.	20 per cent.	20 per cent.	20 per cent.	Free .....	69
30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	70

Teams of animals, including harness and tackle, actually owned by immigrants to the United States and in for a period not exceeding six months, for the purposes of exhibition or competition. (Act of July 14, 1870.)



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
71	Asbestos, not manufactured.....			
72	Asbestos, manufactured.....			
73	Ashes, of wood, lye of, and beet root ashes.....			
74	Asphaltum.....		4 per cent	Free
75	Assafoetida.....	20 per cent	4 per cent	10 per cent
76	Asses' skins.....	30 per cent	24 per cent	30 per cent
77	Bacon.....	20 per cent	15 per cent	Pound. 2 cents.
78	Bagatelle balls, ivory or bone.....			
79	Balsam, copaiva.....			
80	medicinal, n. o. p.....	30 per cent	24 per cent	30 per cent
81	Peruvian.....			
82	tolu.....			
83	Bamboos, unmanufactured.....			10 per cent
84	Bananas.....	20 per cent	8 per cent	Free
85	Barilla.....	10 per cent	4 per cent	Free
86	Bark, aconite.....			
87	calisaya.....			
88	canella alba.....			
89	cascarilla.....			
90	cinchona.....			
91	croton.....			
92	lina.....			
93	Peruvian.....	15 per cent	Free	10 per cent
94	pomegranate.....			
95	quilla.....	15 per cent	12 per cent	Free
96	all medicinal, n. o. p.....	20 per cent	8 per cent	20 per cent
97	hemlock and oak.....			
98	all other, of all kinds, n. o. p.....	20 per cent	8 per cent	10 per cent
99	Barley.....	20 per cent	15 per cent	Bushel. 15 cents.
100	pearl or bulled.....	20 per cent	15 per cent	Bushel. 10 cents.
101	Barytes.....			
102	nitrate of.....			
103	sulphate of, crude or refined.....	20 per cent	15 per cent	20 per cent
104	Baskets, and other articles of grass, osier, palm-leaf, straw, whalebone, or willow, n. o. p.....	30 per cent	24 per cent	30 per cent
105	Bay-rum water, distilled from the leaf.....	30 per cent	24 per cent	Gallon. 25 cents.
106	Beads and bead ornaments.....	30 per cent	24 per cent	30 per cent
107	Beans, tonqua.....			
108	vanilla.....			
109	Beef.....	20 per cent	15 per cent	Pound. 1 cent.
110	Beeswax.....	20 per cent	15 per cent	10 per cent
111	Belladonna, root and leaf.....			
112	Bells, broken, and bell metal fit for remanufacture only.....	5 per cent	Free	Free
113	Benzoates.....	30 per cent	24 per cent	30 per cent
114	Berries for dyeing, or in composing dyes, n. o. p.....	5 per cent	Free	Free
115	juniper.....			
116	laurel.....			
117	others, n. o. p.....	20 per cent	15 per cent	10 per cent
118	Bezoar stones.....			10 per cent
119	Birds.....			Free
120	Bismuth.....	20 per cent	Free	Free
121	Bitter apples.....	20 per cent	Free	Free
122	Bituminous substances, crude, n. o. p.....			20 per cent
123	Blacking, of all descriptions.....			
124	Black lead, (plumbago).....	20 per cent	15 per cent	10 per cent
125	Bladders, manufactures of.....			
126	Bolting cloth.....		Free	Free
127	Bones, crude, not manufactured; ground and cal- cined.....			
128	Bone black and ivory drop.....	20 per cent	Free	Free
129	Bones and tips, not manufactured.....			10 per cent
130	Bone ash and dust and burnt, for phosphates.....		Free	Free
131	dice, draughts, chessmen, chess balls, and bagatelle balls.....			
132	manufactures of, n. o. p.....	30 per cent	24 per cent	30 per cent
133	Bonnets, hats, &c., of straw, chip, grass, &c.....	30 per cent	24 per cent	30 per cent
134	Books, blank.....	20 per cent	15 per cent	20 per cent
135	Books, maps, charts, &c., for use of the United States.....		Free	Free
136	printed, bound or not, periodicals, &c.....	10 per cent	8 per cent	15 per cent
137	printed and manufactured 20 years ago.....			
138	Borate of lime.....		12 per cent	10 per cent
139	Borax, crude or tincal.....	25 per cent	4 per cent	Free
140	refined.....			Pound. 3 cents.
141	Boxes, of paper, and other fancy boxes.....	30 per cent	24 per cent	30 per cent
142	Boxwood.....			Free

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
		25 per cent	25 per cent	25 per cent	Free	71
		25 per cent	25 per cent	25 per cent	25 per cent	72
					Free	73
	Pound. 3 cents.	25 per cent	25 per cent	25 per cent	25 per cent	74
Free	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	75
10 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	76
30 per cent	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents	77
Pound. 2 cents.		50 per cent	50 per cent	50 per cent	50 per cent	78
	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	79
30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	80
	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	81
	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	82
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	83
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	10 per cent	84
Free	Free	Free	Free	Free	Free	85
					Free	86
	20 per cent	20 per cent	20 per cent	20 per cent	Free	87
					Free	88
	20 per cent	20 per cent	20 per cent	20 per cent	Free	89
30 per cent					Free	90
	20 per cent	20 per cent	20 per cent	20 per cent	Free	91
	20 per cent	20 per cent	20 per cent	20 per cent	Free	92
15 per cent					Free	93
	20 per cent	20 per cent	20 per cent	20 per cent	Free	94
Free					Free	95
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	96
					Free	97
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	98
Bushel. 15 cents.	Bushel. 15 cents.	Bushel. 15 cents.	Bushel. 15 cents.	Bushel. 15 cents.	Bushel. 15 cents.	99
Bushel. 10 cents.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	100
	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	101
		20 per cent	20 per cent	20 per cent	20 per cent	102
20 per cent	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	Pound. 1/2 cent.	103
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	104
Gallon. 25 cents.	Gallon. 50 cents.	Gallon. \$1 50	Gallon. \$1 50	Gallon. \$1 50	Gallon. \$1 50	105
30 per cent	50 per cent	50 per cent	50 per cent	50 per cent	50 per cent	106
	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	107
	Pound. \$3	Pound. \$3	Pound. \$3	Pound. \$3	Pound. \$3	108
Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	109
10 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	110
					Free	111
Free	Free	Free	Free	Free	Free	112
30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	113
Free	Free	Free	Free	Free	Free	114
					Free	115
					Free	116
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	117
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	118
Free	Free	Free; 20 per ct.	20 per cent	20 per cent	20 per cent	119
Free	Free	Free	Free	Free	Free	120
Free	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Free	121
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	122
	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	123
10 per cent	Ton. \$10	Ton. \$10	Ton. \$10	Ton. \$10	Ton. \$10	124
	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	125
Free	Free	Free	Free	Free	Free	126
					Free	127
Free	Free	25 per cent	25 per cent	25 per cent	25 per cent	128
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	129
Free	Free	Free	Free	Free	Free	130
		50 per cent	50 per cent	50 per cent	50 per cent	131
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	132
30 per cent	40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	133
20 per cent	20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	134
Free	Free	Free	Free	Free	Free	135
15 per cent	20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	136
					Free	137
10 per cent	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	138
Free	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	139
Pound. 3 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	140
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	141
Free	Free	Free	Free	Free	Free	142



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
143	Braids, and other trimmings of grass, straw, chip, &c.	30 per cent . . .	24 per cent . . .	.....
144	Brandy, (1870, and other spirits from grain, &c.) . . .	100 per cent . . .	30 per cent . . .	Pf. gallon . . \$1
145	Brass, (copper not component of chief value, 1869.)			
	bars or pigs . . . . .	5 per cent . . .	Free . . . . .	10 per cent . . .
146	old, fit for remanufacture only . . . . .	5 per cent . . .	Free . . . . .	10 per cent . . .
147	manufactures of, n. o. p . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
148	Brazil paste . . . . .	15 per cent . . .	12 per cent . . .	10 per cent . . .
149	wood, in sticks . . . . .	5 per cent . . .	Free . . . . .	Free . . . . .
150	Braziletto . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
151	Breccia, in blocks or slabs . . . . .	20 per cent . . .	15 per cent . . .	Free . . . . .
152	Bricks, fire . . . . .	Free . . . . .	Free . . . . .	20 per cent . . .
153	Brime . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
154	Brimstone, crude . . . . .	15 per cent . . .	4 per cent . . .	Free . . . . .
155	in rolls or refined . . . . .	20 per cent . . .	15 per cent . . .	20 per cent . . .
156	Bristles . . . . .	5 per cent . . .	4 per cent . . .	Pound. 4 cents.
157	Britannia ware . . . . .	Free . . . . .	Free . . . . .	30 per cent . . .
158	Bromine . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
159	Bronze, and all manufactures of, n. o. p . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
160	(if copper chief value, 1869) . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
161	liquor . . . . .	20 per cent . . .	15 per cent . . .	10 per cent . . .
162	metal in leaf, (copper not chief value, 1869) . . . . .	20 per cent . . .	15 per cent . . .	20 per cent . . .
163	powder, (copper not chief value, 1869) . . . . .	20 per cent . . .	15 per cent . . .	20 per cent . . .
164	Brooms, of all kinds . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
165	Brushes, of all kinds . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
166	Buchu leaves . . . . .	20 per cent . . .	4 per cent . . .	Free . . . . .
167	Bulbous roots . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
168	Bullion, gold and silver . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
169	Burgundy pitch . . . . .	25 per cent . . .	19 per cent . . .	20 per cent . . .
170	Burning fluid . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
171	Burrstones, manufactured or bound up into mill-			
	stones . . . . .	10 per cent . . .	8 per cent . . .	20 per cent . . .
172	in blocks, rough, not bound up into mill-			
	stones . . . . .	10 per cent . . .	Free . . . . .	Free . . . . .
173	Butter . . . . .	20 per cent . . .	15 per cent . . .	Pound. 4 cents.
174	Buttons and button molds, n. o. p . . . . .	25 per cent . . .	19 per cent . . .	30 per cent . . .
175	Cabinets of coins, medals, and other antiquities . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
176	Cables, tarred . . . . .	25 per cent . . .	19 per cent . . .	Pound. 2½ cents.
177	Manila, untarred . . . . .	25 per cent . . .	19 per cent . . .	Pound. 2 cents.
178	all other, untarred . . . . .	25 per cent . . .	19 per cent . . .	Pound. 3 cents.
179	Cachous, aromatic . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
180	Cadmium . . . . .	20 per cent . . .	15 per cent . . .	Free . . . . .
181	Calamine . . . . .	20 per cent . . .	15 per cent . . .	Free . . . . .
182	Calomel . . . . .	25 per cent . . .	19 per cent . . .	20 per cent . . .
183	Cameos, set in gold or other metal . . . . .	30 per cent . . .	24 per cent . . .	25 per cent . . .
184	not set . . . . .	10 per cent . . .	4 per cent . . .	5 per cent . . .
185	Camphor, crude . . . . .	25 per cent . . .	8 per cent . . .	Free . . . . .
186	refined . . . . .	40 per cent . . .	30 per cent . . .	Pound. 6 cents.
187	Candles and tapers, adamantine . . . . .	20 per cent . . .	15 per cent . . .	Free . . . . .
188	paraffine . . . . .	20 per cent . . .	15 per cent . . .	Free . . . . .
189	spermaceti . . . . .	20 per cent . . .	15 per cent . . .	Pound. 8 cents.
190	stearine . . . . .	20 per cent . . .	15 per cent . . .	Pound. 4 cents.
191	wax, pure or mixed . . . . .	20 per cent . . .	15 per cent . . .	Pound. 8 cents.
192	tallow . . . . .	20 per cent . . .	15 per cent . . .	Pound. 2 cents.
193	all other, n. o. p . . . . .	20 per cent . . .	15 per cent . . .	Pound. 4 cents.
194	Candy, not colored . . . . .	Free . . . . .	Free . . . . .	Pound. 4 cents.
195	Canes, for walking, finished or not . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
196	Cantharides . . . . .	20 per cent . . .	8 per cent . . .	10 per cent . . .
197	Canvas, for sails . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
198	Capers . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
199	Caps, made on frames, of whatever material, worn			
	by men, women, &c., n. o. p . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
200	of fur . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
201	of silk. (See also Manufactures of cotton,			
	wool, &c.) . . . . .	Free . . . . .	Free . . . . .	30 per cent . . .
202	Carbon, animal . . . . .	20 per cent . . .	Free . . . . .	Free . . . . .
203	Card cases, of whatever material . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
204	Cards, playing, costing not over 25 cents per pack . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
205	over 25 cents per pack . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
206	Carnelian, unmanufactured . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
207	Carpets, n. o. p . . . . .	30 per cent . . .	24 per cent . . .	30 per cent . . .
208	Aubusson, Axminster, Medallion, or whole			
	carpet, value less than \$1 25 per yard . . . . .	Free . . . . .	Free . . . . .	Free . . . . .
209	Brussels, wrought by the Jacquard machine,			
	value less than \$1 25 per yard . . . . .	Free . . . . .	Free . . . . .	Sq. yd. 40 cents.

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Pf. gallon. \$1 25	30 per cent . . . Pf. gall. \$1 50	30 per cent . . . Pf. gall. \$2 50 and \$3.	30 per cent . . . Pf. gallon. \$3	30 per cent . . . Pf. gallon. \$3	30 per cent . . . Pf. gallon. \$2	143 144
10 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	145
10 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	15 per cent . . .	146
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	147
10 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	148
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	149
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	150
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	151
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	152
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	153
Ton . . . . . \$3	Ton . . . . . \$3	Ton . . . . . \$6	Ton . . . . . \$6	Ton . . . . . \$6	Free . . . . .	154
Ton . . . . . \$6	Ton . . . . . \$6	Ton . . . . . \$10	Ton . . . . . \$10	Ton . . . . . \$10	Ton . . . . . \$10	155
Pound. 4 cents.	Pound. 10 cents.	Pound. 15 cents.	Pound. 15 cents.	Pound. 15 cents.	Pound. 15 cents.	156
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	157
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	Free . . . . .	158
10 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	45 per cent . . .	35 per cent . . .	159
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	10 per cent . . .	45 per cent . . .	160
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	20 per cent . . .	10 per cent . . .	161
30 per cent . . .	35 per cent . . .	40 per cent . . .	40 per cent . . .	20 per cent . . .	10 per cent . . .	162
Free . . . . .	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	20 per cent . . .	20 per cent . . .	163
Free . . . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	35 per cent . . .	35 per cent . . .	164
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	40 per cent . . .	40 per cent . . .	165
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	Pound. 10 cents.	Free . . . . .	166
20 per cent . . .	Gallon. 50 cents.	Gallon. 50 cents.	Gallon. 50 cents.	30 per cent . . .	30 per cent . . .	167
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	Free . . . . .	Free . . . . .	168
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	169
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	Gallon. 50 cents.	Gallon. 50 cents.	170
20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	20 per cent . . .	171
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	172
Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	173
30 per cent . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	174
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	175
Pound. 2½ cents.	Pound. 2½ cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	176
Pound. 2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	177
Pound. 3 cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	178
50 per cent . . .	50 per cent . . .	50 per cent . . .	50 per cent . . .	50 per cent . . .	50 per cent . . .	179
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	180
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	181
20 per cent . . .	20 per cent . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	30 per cent . . .	182
25 per cent . . .	25 per cent . . .	25 per cent . . .	25 per cent . . .	25 per cent . . .	25 per cent . . .	183
5 per cent . . .	5 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	10 per cent . . .	184
Free . . . . .	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	185
Pound. 10 cents.	Pound. 40 cents.	Pound. 40 cents.	Pound. 40 cents.	Pound. 40 cents.	Pound. 40 cents.	186
50 per cent . . .	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	187
50 per cent . . .	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	188
Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	189
Pound. 4 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	190
Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	Pound. 8 cents.	191
Pound. 2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	192
Pound. 4 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	193
Pound. 6 and 8 cts.	Pound. 6 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	194
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	195
10 per cent . . .	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Free . . . . .	196
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	30 per cent . . .	197
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	198
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	199
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	200
30 per cent . . .	35 per cent . . .	60 per cent . . .	60 per cent . . .	60 per cent . . .	60 per cent . . .	201
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	202
30 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	35 per cent . . .	203
30 per cent . . .	Pack. 15 cents.	Pack. 25 cents.	Pack. 25 cents.	Pack. 25 cents.	Pack. 25 cents.	204
30 per cent . . .	Pack. 25 cents.	Pack. 35 cents.	Pack. 35 cents.	Pack. 35 cents.	Pack. 35 cents.	205
30 per cent . . .	35 per cent . . .	40 per cent . . .	40 per cent . . .	40 per cent . . .	Free . . . . .	206
30 per cent . . .	35 per cent . . .	40 per cent . . .	40 per cent . . .	40 per cent . . .	40 per cent . . .	207
30 per cent . . .	35 per cent . . .	40 per cent . . .	40 per cent . . .	40 per cent . . .	40 per cent . . .	208
Sq. yd. 40 cents.	Sq. yd. 45 cents.	Sq. yd. 70 cents.	Sq. yd. 44 cents and 35 per ct.	Sq. yd. 44 cents and 35 per ct.	Sq. yd. 44 cents and 35 per ct.	209



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
210	Carpets, Saxony, Wilton, and Tournay, (1864, by Jacquard machine,) value over \$1 25 per yard .....			
211	patent velvet, Tournay velvet, tapestry velvet, (printed on warp, &c., 1864,) value over \$1 25 per yard .....			Sq. yd. 50 cents.
212	Brussels, printed on warp, or otherwise .....			Sq. yd. 30 cents.
213	tapestry, on warp, or otherwise .....			Sq. yd. 30 cents.
214	treble ingrain, three-ply, worsted chain venetian .....			Sq. yd. 25 cents.
215	yarn venetian, two-ply, ingrain .....			Sq. yd. 25 cents.
216	of cotton .....			
217	of flax .....			
218	of hemp or jute .....			Sq. yd. 4 cents.
219	of wool, also mixed, n. o. p. ....			30 per cent .....
220	druggets, bookings, printed, colored, or otherwise .....			Sq. yd. 20 cents.
	[Hassocks, rugs, screens, mats, bedsides, covers, &c., pay duty as carpetings of like description.]			
221	Carriages, and parts of .....	30 per cent .....	24 per cent .....	30 per cent .....
222	Cassava, or Cassada .....			
223	Cassia .....	40 per cent .....	4 per cent .....	Pound. 4 cents.
224	buds, and ground .....	20 per cent .....	4 per cent .....	Pound. 8 cents.
225	Cassia vera .....			
226	Castor beans, (bushel of 50 pounds) .....			10 per cent .....
227	Castor, or castoreum .....	20 per cent .....	15 per cent .....	20 per cent .....
228	Catechu, or cutch .....	10 per cent .....	Free .....	Free .....
229	Catgut, or whipgut, unmanufactured .....			
230	Catsup .....			
231	Cement, Roman .....	20 per cent .....	15 per cent .....	20 per cent .....
232	Chalk, biNiard .....			
233	French and red .....	20 per cent .....	4 per cent .....	Free .....
234	white .....			
235	all n. o. p. ....			
236	Chalk, unmanufactured .....			
237	Charts and maps .....	10 per cent .....	Free .....	Free .....
238	Cheese .....	30 per cent .....	24 per cent .....	Pound. 4 cents.
239	Chessmen and chess-balls, bone or ivory .....			
240	Chiccorry, root .....			Pound. 20 cents.
241	ground, burnt, or prepared .....			Pound. 20 cents.
242	Chinaware, plain .....	30 per cent .....	24 per cent .....	30 per cent .....
243	ornamental .....			
244	Chloroform .....			
245	Chocolate .....	20 per cent .....	15 per cent .....	20 per cent .....
246	Chronometers, box, ship's, or parts thereof .....	10 per cent .....	8 per cent .....	10 per cent .....
247	Cicuta, conia, (or hemlock, seed and leaf) .....			
248	Cinnamon .....	30 per cent .....	4 per cent .....	Pound. 10 cents.
249	Civet, crude, in natural pod .....			
250	Clay, pipe and fire, unwrought or prepared .....	5 per cent .....	4 per cent .....	Ton. .... \$3
251	Cliffstone .....			
252	unmanufactured .....			
253	Clippings of any kind, fit only for making paper .....			
254	Clocks, and parts thereof .....	30 per cent .....	24 per cent .....	30 per cent .....
255	Cloth, water-proof, n. o. p. ....			
256	Clothing, ready-made, and wearing apparel of every description, wholly or in part of wool, worsted, the hair of the alpaca goat, &c., (except knit goods) .....			Pound. 12 cents and 25 per ct.
257	ready-made, of silk, or of which silk shall be a component material of chief value .....			Pound. 12 cents and 25 per ct.
258	all other n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
259	Cloves .....	40 per cent .....	4 per cent .....	Pound. 4 cents.
260	Clove stems .....			
261	Coach furniture .....	30 per cent .....	24 per cent .....	30 per cent .....
262	Coal, anthracite .....			
263	bituminous and shale .....			Ton. .... \$1
264	all other, n. o. p. ....	30 per cent .....	24 per cent .....	Ton. .... 50 cents.
265	culm of, and coke .....	30 per cent .....	24 per cent .....	25 per cent .....
266	Cobalt, and oxide of .....	20 per cent .....	15 per cent .....	Free .....
267	ores .....			Free .....
268	Cocculus indicus .....	20 per cent .....	15 per cent .....	10 per cent .....
269	Cochineal .....	10 per cent .....	4 per cent .....	Free .....
270	Cocoa .....	10 per cent .....	4 per cent .....	Free .....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 23, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
.....	.....	.....	Sq. yd. 70 cents and 35 per ct.	Sq. yd. .70 cents and 35 per ct.	Sq. yd. .70 cents and 35 per ct.	210
Sq. yd. .50 cents.	Sq. yd. .55 cents.	Sq. yd. .60 cents.	Sq. yd. 40 cents and 35 per ct.	Sq. yd. .40 cents and 35 per ct.	Sq. yd. .40 cents and 35 per ct.	211
Sq. yd. .30 cents.	Sq. yd. .33 cents.	Sq. yd. 50 cents.	Sq. yd. 50 cents.	Sq. yd. .50 cents.	Sq. yd. .50 cents.	212
Sq. yd. .30 cents.	Sq. yd. .33 cents.	Sq. yd. 50 cents.	Sq. yd. 28 cents and 35 per ct.	Sq. yd. .28 cents and 35 per ct.	Sq. yd. .28 cents and 35 per ct.	213
Sq. yd. .25 cents.	Sq. yd. .28 cents.	Sq. yd. 40 cents.	Sq. yd. 17 cents and 35 per ct.	Sq. yd. .17 cents and 35 per ct.	Sq. yd. .17 cents and 35 per ct.	214
Sq. yd. .25 cents.	Sq. yd. .28 cents.	Sq. yd. 35 cents.	Sq. yd. 12 cents and 35 per ct.	Sq. yd. .12 cents and 35 per ct.	Sq. yd. .12 cents and 35 per ct.	215
.....	.....	.....	40 per cent .....	40 per cent .....	40 per cent .....	216
Sq. yd. .4 cents.	Sq. yd. .6 cents.	Sq. yd. 6½ cents.	40 per cent .....	40 per cent .....	40 per cent .....	217
30 per cent .....	35 per cent .....	40 per cent .....	Sq. yd. 8 cents.	Sq. yd. .8 cents.	Sq. yd. .8 cents.	218
Sq. yd. .20 cents.	Sq. yd. .20 cents.	Sq. yd. 25 cents.	40 per cent .....	40 per cent .....	40 per cent .....	219
.....	.....	.....	Sq. yd. 25 cents and 35 per ct.	Sq. yd. .25 cents and 35 per ct.	Sq. yd. .25 cents and 35 per ct.	220
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	221
Pound. 10 cents.	Pound. 15 cents.	Pound. 20 cents.	.....	.....	Free .....	222
Pound. 15 cents.	Pound. 20 cents.	Pound. 25 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 10 cents.	223
.....	.....	.....	Pound. 25 cents.	Pound. 25 cents.	Pound. 20 cents.	224
10 per cent .....	Bushel. 30 cents.	Bushel. 60 cents.	.....	.....	Pound. 10 cents.	225
20 per cent .....	20 per cent .....	20 per cent .....	Bushel. 60 cents.	Bushel. 60 cents.	Bushel. 60 cents.	226
Free .....	10 per cent .....	10 per cent .....	20 per cent .....	20 per cent .....	Free .....	227
.....	.....	.....	10 per cent .....	10 per cent .....	Free .....	228
.....	40 per cent .....	40 per cent .....	.....	.....	Free .....	229
20 per cent .....	20 per cent .....	20 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	230
.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	231
Free .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	232
.....	10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	233
.....	Ton. ....\$4	Ton. ....\$10	Ton. ....\$10	Ton. ....\$10	Ton. ....\$10	234
.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	235
Free .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	Free .....	236
Pound. .4 cents.	Pound. .4 cents.	Pound. .4 cents.	25 per cent .....	25 per cent .....	25 per cent .....	237
.....	50 per cent .....	50 per cent .....	Pound. .4 cents.	Pound. .4 cents.	Pound. .4 cents.	238
Pound. .1 cent.	Pound. 2 cents.	Pound. 4 cents.	50 per cent .....	50 per cent .....	50 per cent .....	239
Pound. .2 cents.	Pound. 3 cents.	Pound. 5 cents.	Pound. 4 cents.	Pound. .4 cents.	Pound. .4 cents.	240
30 per cent .....	35 per cent .....	45 per cent .....	Pound. 5 cents.	Pound. .5 cents.	Pound. .5 cents.	241
.....	40 per cent .....	50 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	242
.....	.....	Pound. ....\$1	50 per cent .....	50 per cent .....	50 per cent .....	243
Pound. .6 cents.	Pound. 7 cents.	Pound. 7 cents.	Pound. ....\$1	Pound. ....\$1	Pound. ....\$1	244
10 per cent .....	10 per cent .....	10 per cent .....	Pound. 7 cents.	Pound. .7 cents.	Pound. .7 cents.	245
.....	.....	.....	10 per cent .....	10 per cent .....	Free .....	246
Pound. 20 cents.	Pound. 25 cents.	Pound. 30 cents.	.....	Pound. 30 cents.	Pound. 20 cents.	247
.....	.....	.....	Pound. 30 cents.	Pound. 30 cents.	Free .....	248
Ton. ....\$3	Ton. ....\$5	Ton. ....\$5	.....	Ton. ....\$5	Free .....	249
.....	.....	Ton. ....\$10	Ton. ....\$5	Ton. ....\$5	Ton. ....\$5	250
.....	.....	.....	Ton. ....\$10	Ton. ....\$10	Ton. ....\$10	251
.....	.....	.....	.....	.....	Free .....	252
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	253
.....	.....	.....	45 per cent .....	45 per cent .....	45 per cent .....	254
.....	.....	.....	.....	.....	.....	255
Pound. 12 cents and 25 per ct.	Pound. 18 cents and 30 per ct.	Pound. 24 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	256
Pound. 12 cents and 25 per ct.	Pound. 18 cents and 30 per ct.	60 per cent .....	60 per cent .....	60 per cent .....	60 per cent .....	257
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	258
Pound. .8 cents.	Pound. 15 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. .5 cents.	259
30 per cent .....	35 per cent .....	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. .3 cents.	260
.....	.....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	261
.....	.....	.....	.....	.....	Free .....	262
Ton. ....\$1	Ton. ....\$1 10	Ton. ....\$1 25	Ton. ....\$1 25	Ton. ....\$1 25	Ton. ....\$1 25	263
Ton. ....50 cents.	Ton. ....60 cents.	Ton. ....40 cents.	Ton. ....40 cents.	Ton. ....40 cents.	Ton. ....40 cents.	264
25 per cent .....	30 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	265
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	266
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	267
10 per cent .....	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Free .....	268
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	269
Pound. .3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. .3 cents.	Pound. .2 cents.	270



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
271	Cocoa, prepared or manufactured.....			
272	leaves and shells.....	10 per cent .....	4 per cent .....	Free .....
273	nuts .....	20 per cent .....	4 per cent .....	Free .....
	[Coffee, imported direct from the place of produc- tion in American vessels, or in foreign vessels exempt from discriminating duties; also, if pro- duction of Netherland possessions imported from the Netherlands in the same manner, (1846 and 1857.)]			
274	Coffee, (and substitutes, 1870,) excluding chiccory.	Free .....	Free .....	Free .....
275	Coins, gold and silver .....	Free .....	Free .....	Free .....
276	copper .....			
277	Coir .....	25 per cent .....	19 per cent .....	Ton. .... \$10.
278	yarn .....			Pound. 1 cent.
279	Collodion, fluid .....			
280	Colocynth, or coloquintida .....			
281	Cologne water and other perfumery of which alco- hol forms the principal ingredient.			
282	Colors, aniline .....			
283	barytes, combinations of, with acids or water.			
284	Berlin blue .....			
285	blanc fixé .....			
286	carmine lake, dry or liquid .....			
287	Chinese blue .....			
288	chrome yellow, (chromate of lead) .....	20 per cent .....	15 per cent .....	20 per cent .....
289	Dutch pink .....			
290	enameled white .....			
291	Frankfort black .....	20 per cent .....	15 per cent .....	20 per cent .....
292	French green, dry or moist .....			
293	Indian red .....			
294	ivory black .....	20 per cent .....	15 per cent .....	
295	mineral blue, dry or moist .....			Free .....
296	green, dry or moist .....			
297	painters', n. o. p. ....			
298	Paris green, dry or moist .....			
299	white, dry .....	20 per cent .....	15 per cent .....	100lbs. 35 cents.
300	ground in oil .....			
301	Prussian blue, dry or moist .....	20 per cent .....	4 per cent .....	10 per cent .....
302	rose pink .....			
303	satin white .....			
304	Spanish brown, dry or ground in oil .....			
305	ultramarine .....			
306	umber .....			100lbs. 50 cents.
307	Vandyke brown .....			20 per cent .....
308	Venetian red, dry or in oil .....			20 per cent .....
309	vermilion, dry or in oil .....	20 per cent .....	15 per cent .....	20 per cent .....
310	wash blue .....			
311	water colors, moist, used in the manufac- ture of paper hangings, &c. n. o. p. ....			20 per cent .....
312	woad or pastel .....	10 per cent .....	4 per cent .....	Free .....
313	wood-lake, dry or in oil .....			
314	Coloring for brandy, (not containing spirit-) .....			
315	Columbo root .....			
316	Combs, of all kinds, for the hair .....	30 per cent .....	24 per cent .....	30 per cent .....
317	Comfits, preserved in sugar, brandy, or molasses, n. o. p. ....	40 per cent .....	30 per cent .....	30 per cent .....
318	Compositions of glass or paste, set .....	30 per cent .....	24 per cent .....	30 per cent .....
319	Composition, scagliola, and other tops for tables, &c. ....	40 per cent .....	30 per cent .....	30 per cent .....
320	Compounds, or preparations of which distilled spirits are a component part of chief value.	30 per cent .....	24 per cent .....	30 per cent .....
321	Confectionery .....			
322	colored, valued at 30 cents or less per pound .....			
323	above 30 cts. per lb., or sold by box, &c. ....			
324	Copper ore .....	Free .....	Free .....	5 per cent .....
325	old, fit for remanufacture only .....	5 per cent .....	Free .....	Pound. 1½ cents.
326	pigs, bars, ingots, or plates .....	5 per cent .....	Free .....	Pound. 2 cents.
327	braziers' sheets .....	20 per cent .....	15 per cent .....	25 per cent .....
328	other sheets .....	20 per cent .....	15 per cent .....	25 per cent .....
329	bolts, nails, spikes, rods, &c. ....	20 per cent .....	15 per cent .....	25 per cent .....
330	bottoms, (still bottoms) .....	20 per cent .....	15 per cent .....	20 per cent .....
331	manufactures, n. o. p., of copper, or of which copper is component of chief value.	30 per cent .....	21 per cent .....	30 per cent .....
332				

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Pound..8 cents.	Pound 9 cents.	Pound 9 cents.	Pound 9 cents.	Pound..9 cents.	Pound..5 cents.	271
Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	Pound 2 cents.	Pound..2 cents.	Pound..1 cent.	272
Free	Free	25 per cent	25 per cent	25 per cent	10 per cent	273
Pound 4, 5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..3 cents.	274
Free	Free	Free	Free	Free	Free	275
Free	Free	Free	Free	Free	45 per cent	276
Ton.....\$10	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	277
Pound...1 cent.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	278
.....	Pound..1½ cents.	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	279
.....	Pound..10 cents.	Pound..10 cents.	Pound..10 cents.	Pound..10 cents.	Free	280
.....	.....	Gallon..\$3, and	Gallon..\$3, and	Gallon..\$3, and	Gallon..\$3, and	281
.....	.....	50 per cent.	50 per cent.	50 per cent.	50 per cent.	282
.....	25 per cent	Pound..\$1, and	Pound..\$1, and	Pound..\$1, and	Pound..50 cents,	283
.....	.....	35 per cent.	35 per cent.	35 per cent.	and 35 per cent.	284
.....	Pound 2½ cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	285
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	286
.....	Pound..2½ cents.	Pound..3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	287
.....	25 per cent	35 per cent	35 per cent	35 per cent	35 per cent	288
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	289
20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	290
.....	25 per cent	Pound..2½ cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	291
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	292
.....	.....	25 per cent	25 per cent	25 per cent	25 per cent	293
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	294
Free	25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	295
.....	25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	296
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	297
.....	25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	298
100 lbs..35 cents.	100 lbs..60 cents.	Pound..1 cent.	Pound..1 cent	Pound..1 cent.	Pound..1 cent.	299
.....	100 lbs..\$1 50	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	300
10 per cent	25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	301
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	302
.....	Pound..2½ cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	303
.....	.....	25 per cent	25 per cent	25 per cent	25 per cent	304
.....	25 per cent	25 per cent	25 per cent	25 per cent	Pound..6 cents.	305
100 lbs..50 cents.	100 lbs..50 cents.	100 lbs 50 cents.	100 lbs 50 cents.	100 lbs 50 cents.	100 lbs 50 cents.	306
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	307
20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	308
20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	309
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	310
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	311
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	312
Free	Free	Free	Free	Free	Free	313
.....	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	314
.....	50 per cent	50 per cent	50 per cent	50 per cent	50 per cent	315
.....	.....	.....	.....	.....	Free	316
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	317
.....	.....	.....	.....	.....	.....	318
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	319
25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	320
.....	.....	.....	.....	.....	.....	321
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	322
.....	Pound..10 cents.	.....	.....	.....	.....	323
.....	.....	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	324
.....	.....	50 per cent	50 per cent	50 per cent	50 per cent	325
5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	326
Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..4 cents.	327
Pound..2 cents.	Pound..2 cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..5	328
25 per cent	30 per cent	35 per cent	35 per cent	35, 45 per cent	45 per cent	329
25 per cent	30 per cent	35 per cent	35 per cent	35, 45 per cent	45 per cent	330
25 per cent	30 per cent	35 per cent	35 per cent	35, 45 per cent	45 per cent	331
25 per cent	30 per cent	35 per cent	35 per cent	35, 45 per cent	45 per cent	332
30 per cent	35 per cent	35 per cent	35 per cent	35, 45 per cent	45 per cent	333





tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.			Acts of July 14, 1862; March 3, 1863.			Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.			Acts of July 28, 1866; March 2, 1867; March 22, 1867.			Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.			Acts of July 14, 1870; Decem'r 22, 1870.		
Pound..2 cents.			Pound..3 cents.			Pound..3½ cents.			Pound..3¼ cents.			Pound..4 cents.			Pound..4 cents.		
20 per cent .....			20 per cent .....			25 per cent .....			25 per cent .....			Pound..3½ cents; 45 per cent.			45 per cent .....		
Pound...¼ cent.			Pound...½ cent.			Pound...½ cent.			Pound...½ cent.			Pound..5 cents			Pound..5 cents.		
30 per cent .....			30 per cent .....			30 per cent .....			30 per cent .....			Pound...½ cent			Pound...½ cent.		
Pound..2 cents.			Pound..2½ cents.			Pound..2½ cents.			Pound..2½ cents.			Pound..2½ cents.			Pound..2½ cents.		
Pound..3 cents.			Pound..3½ cents.			Pound..3½ cents.			Pound..3½ cents.			Pound..3½ cents.			Pound..3½ cents.		
Pound..2½ cents.			Pound..3 cents.			Pound..3 cents.			Pound..3 cents.			Pound..3 cents.			Pound..3 cents.		
Gallon .50 cents.			Gallon .75 cents.			Gall. \$2, \$2 50.			Gallon...\$2 50			Gallon...\$2 50			Gallon...\$2 50		
20 per cent .....			30 per cent .....			30 per cent .....			30 per cent .....			30 per cent .....			Free .....		
Free .....			50 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....		
30 per cent .....			Free .....			30 per cent .....			30 per cent .....			30 per cent .....			Free .....		
Bushel .10 cents.			35 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....		
10 per cent .....			Bushel..10 cts.			Bushel..10 cts.			Bushel..10 cts.			Bushel..10 cts.			Bushel..10 cts.		
			10 per cent .....			10 per cent .....			10 per cent .....			10 per cent .....			10 per cent .....		
															Dozen .....		
															35 per cent .....		
															Pound.. 9 cents		
															and 10 per cent.		
30 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....			50 per cent .....		
Free .....			Pound...½ cent.			Pound...2, 5 cts.			Pound...3 cents.			lb. 3 cts; free...			Free .....		
30 per cent .....			40 per cent .....														
30 per cent .....			40 per cent .....														
						Doz 6 cts. and 30 per cent.			Doz 6 cts. and 30 per cent.			Doz..6 cts. and 30 per cent.			Doz..6 cts. and 30 per cent.		
						Each additional 100 yds, doz. 6 cts and 35 per cent.			Each additional 100 yds, doz. 6 cts. and 35 per cent.			Each additional 100 yards, doz. 6 cents and 35 per cent.			Each additional 100 yards, doz. 6 cents and 35 per cent.		
						Skein .4 cents and 30 per ct.			Skein..4 cents and 30 per ct.			Skein...4 cents and 30 per ct.					
															Pound.10 cents and 20 per ct.		
															Pound 20 cents and 20 per ct.		
															Pound.30 cents and 20 per ct.		
															Pound.40 cents and 20 per ct.		



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
366	Cotton jeans, denims, drillings, bed tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, weighing over 5 ounces per square yard, and not exceeding in value 16 cents per square yard, not over 100 threads per square inch, warp and filling.....			
367	over 100, not over 140 threads per square inch, warp and filling.....			
368	over 140, not over 200 threads per square inch, warp and filling.....			
369	over 200 threads per square inch, warp and filling.....			
370	goods, plain-woven, value above 16 cents per square yard.....			25 per cent....
371	goods, plain-woven, not included in the foregoing schedules, unbleached, valued over 16 cents per square yard; bleached, valued over 20 cents per square yard; colored, valued over 25 cents per square yard, and cotton jeans, denims, and drillings unbleached, valued at over 20 cents per square yard, and all other cotton goods, value exceeding 25 cents per square yard.....			
372	bagging, not gunny bags and gunny cloth, or other manufactures not otherwise provided for, suitable to the uses to which cotton bagging is applied, composed in whole or part of hemp, jute, flax, or other material.....	25 per cent....	19 per cent....	
373	valued at 10 cents or less (7 cents or less, 1870).....			Pound. 1½ cents.
374	over 10 cents per sq. yard, (7 cents per sq. yard, 1870).....			Pound. 2 cents.
375	bobbinet.....			
376	braids.....	25 per cent....	19 per cent....	20 per cent....
377	caps, (gloves, 1861,) hose, leggings, mits, socks, (stockings, 1861,) made on frames, bleached or colored.....	20 per cent....	15 per cent....	30 per cent....
378	carpets and carpetings.....	30 per cent....	24 per cent....	
379	coach laces.....	25 per cent....	19 per cent....	
380	cords, gimps, galloons, braces, or suspenders.....	30 per cent....	24 per cent....	30 per cent....
381	drawers, shirts, and other articles made on frames.....	20 per cent....	15 per cent....	25 per cent....
382	embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process.....	30 per cent....	24 per cent....	30 per cent....
383	gloves and stockings.....	30 per cent....	24 per cent....	
384	hat bodies.....	30 per cent....	24 per cent....	30 per cent....
385	lace, insertings, trimmings.....	25 per cent....	19 per cent....	20 per cent....
386	lace, colored.....			30 per cent....
387	nankeens.....	25 per cent....	19 per cent....	
388	velvets.....	20 per cent....	15 per cent....	25 per cent....
389	manufactures n. o. p.....	25 per cent....	19 per cent....	30 per cent....
390	manufactures wholly cotton, bleached, printed, &c.....	30 per cent....	24 per cent....	
391	Court-plaster.....	30 per cent....	24 per cent....	30 per cent....
392	Cowhage or cowitch down.....			20 per cent....
393	Crayons of all kinds.....	30 per cent....	24 per cent....	30 per cent....
394	Cream of tartar.....	20 per cent....	4 per cent....	Free.....

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

[illegible]



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
395	Crockery ware, white, glazed, &c .....			
396	Crocus colcottra.....			
397	Cubebs .....	20 per cent .....	15 per cent .....	20 per cent .....
398	Cubic niter .....			
399	Cudbear .....	10 per cent .....	8 per cent .....	Free .....
400	Curaçoa .....	100 per cent .....	30 per cent .....	
401	Currants, Zante, and other .....	40 per cent .....	8 per cent .....	Pound .2 cents.
402	Cutlery of all kinds n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
403	Cuttlefish-bone .....	20 per cent .....	15 per cent .....	
404	Dandelion root, raw or prepared.....			
405	Dates, green, ripe, or dried.....	40 per cent .....	8 per cent .....	Pound . $\frac{1}{4}$ cent.
406	Dentifrices .....			
407	Diamond dust or bort .....			
408	Diamonds, glaziers', set or not.....	15 per cent .....	12 per cent .....	10 per cent .....
409	other, not set.....	10 per cent .....	4 per cent .....	5 per cent .....
410	set .....	30 per cent .....	24 per cent .....	25 per cent .....
411	Dice, ivory or bone .....			
412	Divi-divi .....			Free .....
413	Dolls of all kinds .....	30 per cent .....	24 per cent .....	30 cent .....
414	Downs for beds or bedding .....	25 per cent .....	19 per cent .....	20 per cent .....
415	Dragon's blood .....	15 per cent .....	Free .....	Free .....
416	Draughts, ivory or bone.....			
417	Druggets .....			Sq. yd. 20 cents.
418	Drugs, medicinal, and other, crude, n. o. p. ....			20 per cent .....
419	crude, used exclusively for dyeing.....			Free .....
420	Dutch and bronze metal in leaf, copper not chief value.....	20 per cent .....	15 per cent .....	10 per cent .....
421	Dye-stuffs, articles in a crude state used in dyeing or tanning, n. o. p. ....	20 per cent .....	Free .....	Free .....
422	Dye-woods, Brazil, Nicaragua, and other, in sticks.....	5 per cent .....	Free .....	Free .....
423	decoctions of logwood and other dye-woods .....			Free .....
424	Dyes for the hair .....			
425	Earthenware, brown or common.....	30 per cent .....	24 per cent .....	20 per cent .....
426	all other, white .....	30 per cent .....	24 per cent .....	
427	glazed, edged, printed, painted, &c.....	30 per cent .....	24 per cent .....	25 per cent .....
428	Eggs .....			
429	Embroideries, gold, silver, or other metal, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
430	Emery, manufactured, ground, or pulverized.....		8 per cent .....	Free .....
431	ore or rock .....	20 per cent .....	8 per cent .....	Free .....
432	Engravings, bound or unbound.....	10 per cent .....	8 per cent .....	10 per cent .....
433	Envelopes, paper.....	30 per cent .....	24 per cent .....	30 per cent .....
434	Ergot .....			10 per cent .....
435	Esparto (Spanish grass) and other grasses and pulp for manufacture of paper .....			
436	Essences, or essential oils, all n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
437	Ethers of all kinds and ethereal preparations, fluid.....			20 per cent .....
438	Ethers, fruit, essences or oils of apple, pear, peach, &c., made of fusel oil or fruit .....	20 per cent .....	15 per cent .....	
439	Explosive substances used for mining, blasting, artillery, &c., valued not over 20 cents per pound.....			
440	Explosive substances used for mining, blasting, artillery, &c., valued above 20 cents per pound.....			
441	Extracts, perfumes, or appliances to the hair, mouth, or skin .....	30 per cent .....	24 per cent .....	30 per cent .....
442	Extracts, ethereal, fluid .....			
443	of annatto .....			
444	of dye-woods, n. o. p. ....	20 per cent .....	4 per cent .....	Free .....
445	of indigo .....	20 per cent .....	4 per cent .....	Free .....
446	of logwood .....	20 per cent .....	4 per cent .....	Free .....
447	of madder, (garancine) .....	20 per cent .....	4 per cent .....	Free .....
448	of opium .....			
449	of safflower .....			
450	Eyelets of every description.....			
451	Fans, all, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
452	palm-leaf.....			
453	Fashion-plates, engraved, steel or wood.....			
454	Feather beds .....	25 per cent .....	19 per cent .....	20 per cent .....
455	Feathers, artificial and ornamental, prepared of whatever material, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
456	for beds or bedding.....	25 per cent .....	19 per cent .....	20 per cent .....
457	ostrich, vulture, and other ornamental, crude.....			
458	ostrich, vulture, dressed or manufactured.....			
459	Feldspar .....	20 per cent .....	15 per cent .....	20 per cent .....





## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
460	Fibrin, in all forms.....			
461	Fig blue.....	20 per cent .....	15 per cent .....	20 per cent .....
462	Figs .....	40 per cent .....	8 per cent .....	Pound.3 cents.
463	Filberts .....			
464	Files, file-blanks, rasps, and floats, not over 10 inches long .....			
465	Files, file-blanks, rasps, and floats, over 10 inches long.....			
466	Finishing powder.....			
467	Fire-crackers, box of forty packs, not exceeding 80 in each pack, and in the same proportion for greater numbers .....	30 per cent .....	24 per cent .....	30 per cent .....
468	Fire-screens, all kinds.....	30 per cent .....	24 per cent .....	30 per cent .....
469	Fire-wood .....	30 per cent .....	24 per cent .....	20 per cent .....
470	Fish, all foreign-caught, not in barrels or half- barrels and n. o. p .....	20 per cent .....	15 per cent .....	Pound..¼ cent.
471	all fresh, for daily consumption .....		15 per cent .....	Free .....
472	all, in oil, n. o. p .....		30 per cent .....	30 per cent .....
473	all pickled, in barrels, excepting herrings, mackerel, and salmon .....			Barrel...\$1 50
474	for bait .....			
475	glue, (isinglass).....	20 per cent .....	15 per cent .....	20 per cent .....
476	skins, raw .....	20 per cent .....	15 per cent .....	20 per cent .....
477	Flats, for ornamenting hats, &c.....	30 per cent .....	24 per cent .....	30 per cent .....
478	Flax, straw .....			
479	tow of.....	15 per cent .....	12 per cent .....	Ton.....\$5
480	unmanufactured, (1870, not hackled or dressed).....	15 per cent .....	Free .....	Ton.....\$15
481	hackled, ("dressed line") .....	15 per cent .....	Free .....	Ton.....\$15
482	manufactures of flax and jute or hemp, or of which these are the compo- nents of chief value, n. o. p .....	20 per cent .....	15 per cent .....	30 per cent .....
483	ditto, value 30 cents or less per square yard .....			
484	ditto, value above 30 cents per square yard, (see Linens) .....			
485	yarns, flax or linen, for carpets, not exceed- ing No. 8 Lea, valued at 24 cents or less per pound .....			
486	ditto, valued above 24 cents per pound .....			
487	thread, or linen thread, twine, and pack thread .....	30 per cent .....	24 per cent .....	30 per cent .....
488	Flint, and ground flint stones.....			Free .....
489	Flints .....	5 per cent .....	4 per cent .....	Free .....
490	Floor cloth, of whatever material, n. o. p .....	25 per cent .....	19 per cent .....	See Oil-cloth .....
491	Flour, of sago .....			
492	Flowers, all medicinal, n. o. p .....			
493	artificial and ornamental, or parts thereof .....	30 per cent .....	24 per cent .....	30 per cent .....
494	crude, used in dyeing .....			Free .....
495	Folia digitalis .....			
496	Frames or sticks for umbrellas, parasols, or sun- shades .....	30 per cent .....	24 per cent .....	30 per cent .....
497	for looking-glasses, (additional to plates) .....			
498	Fruit, green, ripe, or dried, n. o. p .....	20 per cent .....	8 per cent .....	10 per cent .....
499	juice, and fruits preserved in their own juice .....			
500	preserved in sugar, brandy, or molasses, n. o. p .....	40 per cent .....	30 per cent .....	30 per cent .....
501	Fulminates, or fulminating powder .....	20 per cent .....	15 per cent .....	20 per cent .....
502	Fullers' earth .....	10 per cent .....	8 per cent .....	Free .....
503	Furniture springs, wire spiral .....			
504	Fur skins, all not dressed in any manner.....	10 per cent .....	8 per cent .....	10 per cent .....
505	Fur, caps, hats, muffs, tippets, and all manufac- tures of .....	30 per cent .....	24 per cent .....	30 per cent .....
506	Furs, hatters', not on the skin .....	10 per cent .....	8 per cent .....	10 per cent .....
507	on the skin, dressed .....	20 per cent .....	15 per cent .....	10 per cent .....
508	Game, fish and poultry, prepared, sealed or un- sealed, in cans or otherwise .....	40 per cent .....	30 per cent .....	30 per cent .....
509	Gas retorts .....			
510	Gelatine and all similar preparations .....	30 per cent .....	24 per cent .....	30 per cent .....
511	Gems, not set .....	10 per cent .....	4 per cent .....	5 per cent .....
512	set .....	30 per cent .....	24 per cent .....	25 per cent .....
513	German silver, (argentine,) unmanufactured .....	30 per cent .....	24 per cent .....	30 per cent .....
514	manufactures of .....	30 per cent .....	24 per cent .....	30 per cent .....
515	Gilt and plated ware .....	30 per cent .....	24 per cent .....	30 per cent .....
516	Ginger, ground .....	30 per cent .....	24 per cent .....	10 per cent .....
517	preserved or pickled .....		15 per cent .....	10 per cent .....
518	root, (dried or green) .....	40 per cent .....	15 per cent .....	Free .....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	Free .....	460
Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	25 per cent .....	461
.....	.....	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..5 cents.	462
.....	.....	.....	.....	.....	Pound..3 cents.	463
.....	Pound .2 cents and 35 per ct.	Pound 10 cents and 30 per ct.	Pound 10 cents and 30 per ct.	Pound 10 cents and 30 per ct.	Pound..10 cents	464
.....	.....	Pound..6 cents and 30 per ct.	Pound..6 cents and 30 per ct.	Pound..6 cents and 30 per ct.	Pound..6 cents and 30 per ct.	465
.....	.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	466
30 per cent .....	Box ..50 cents.	Box.....\$1	Box.....\$1	Box.....\$1	Box.....\$1	467
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	468
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	469
Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	470
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	471
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	472
Barrel...\$1 50	Barrel...\$1 50	Barrel...\$1 50	Barrel...\$1 50	Barrel...\$1 50	Barrel...\$1 50	473
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	Free .....	474
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 per cent .....	475
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	20 per cent .....	476
.....	.....	.....	.....	.....	30 per cent .....	477
Ton.....\$5	Ton.....\$5	Ton.....\$5	Ton.....\$5	Ton.....\$5	Ton.....\$5	478
.....	.....	.....	.....	.....	Ton.....\$10	479
Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$20	480
Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$40	481
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	482
.....	.....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	483
.....	.....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	484
.....	.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	485
.....	.....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	486
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	487
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	488
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	489
.....	.....	.....	.....	.....	See Oil-cloth.	490
.....	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	491
.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	492
30 per cent .....	40 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	493
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	494
.....	.....	.....	.....	.....	Free .....	495
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	496
.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	497
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	498
.....	.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	499
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	500
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	501
Free .....	Ton.....\$3	Ton.....\$3	Ton.....\$3	Ton.....\$3	Ton.....\$3	502
.....	.....	.....	.....	.....	Pound..2 cents and 15 per cent.	503
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	504
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	505
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	506
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	507
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	508
.....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	509
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	510
5 per cent .....	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	511
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	512
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	513
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	514
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	515
Pound..5 cents.	Pound..8 cents.	Pound..8 cents.	Pound..8 cents.	Pound..8 cents.	Pound..5 cents.	516
30 per cent .....	40 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	517
Pound..3 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..2 cents.	518



### III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.		
519	Glass, broken, fit for remanufacture only.....		Free .....	Free .....		
520	manufactures of, n. o. p .....	30 per cent .....	24 per cent .....	30 per cent .....		
521	plain, moulded, and pressed, (not cut, en- graved, or painted, 1861).....			25 per cent .....		
522	cut, (1846 and 1857, cut only,) engraved, colored, painted, (printed, stained, silver- ed, or gilded).....	40 per cent ....	30 per cent ....	30 per cent .....		
523	bottles or jars filled with sweetmeats or pre- serves .....			30 per cent .....		
524	crystals for watches .....			30 per cent .....		
525	plates or disks, unwrought, for optical in- struments.....			10 per cent .....		
526	porcelain or Bohemian glass.....					
					Rough plate cylinder. Crown, polished, and all other.	
527	window, not above 10 by 15 inches .....	20 per cent ....	15 per cent ....	Sq. ft.	Cts. 1	Cts. 1½
528	above 10 by 15 inches, not above 16 by 24 inches.....	20 per cent ....	15 per cent ....	Sq. ft.	1½	2½
529	above 16 by 24 inches, not above 24 by 30 inches.....	20 per cent ....	15 per cent ....	Sq. ft.	2	4
530	above 24 by 30 inches, not above 24 by 60 inches, (1862).....	20 per cent ....	15 per cent ....	Sq. ft.	3	5
531	above 24 by 60 inches .....	20 per cent ....	15 per cent ....	Sq. ft.		
532	Gloves, kid or leather, all .....	30 per cent ....	24 per cent ....	30 per cent .....		
533	Glue .....	20 per cent ....	15 per cent ....	20 per cent .....		
534	Glycerine .....					
535	Gold, articles of, n. o. p .....	30 per cent ....	24 per cent ....	30 per cent .....		
536	dust, (bullion and coin).....	Free .....	Free .....	Free .....		
537	leaf, (package of 500 leaves).....	15 per cent ....	12 per cent ....	20 per cent .....		
538	and silver epaulets, galloons, laces, tassels, tresses and wings, knots and stars .....	30 per cent ....	24 per cent ....	30 per cent .....		
539	ore .....					
540	size .....					
541	and silver sweepings .....					
542	Goldbeaters' skins .....			10 per cent .....		
543	Grapes .....	30 per cent ....	8 per cent ....	20 per cent .....		
544	Grass cloth .....	25 per cent ....	19 per cent ....	25 per cent .....		
545	manufactures, n. o. p .....	25 per cent ....	19 per cent ....	30 per cent .....		
546	Grasses, and pulp of, for manufacture of paper.....			10 per cent .....		
547	Grease, all not specified .....			Free .....		
548	Grindstones, rough or unfinished .....	5 per cent ....	4 per cent ....	10 per cent .....		
549	finished .....	5 per cent ....	4 per cent ....	Free .....		
550	Guano, (and other animal manures, 1870).....	Free .....	Free .....	Free .....		
551	Gums, all, n. o. p., (crude).....			Free .....		
552	aloes .....	20 per cent ....	8 per cent ....	10 per cent .....		
553	amber.....			10 per cent .....		
554	Arabic .....	10 per cent ....	8 per cent ....	Free .....		
555	Australian .....					
556	Barbary .....	10 per cent ....	8 per cent ....	Free .....		
557	bdellium .....					
558	benzoin, or Benjamin .....	30 per cent ....	24 per cent ....	Free .....		
559	Cape .....					
560	copal .....		8 per cent ....	10 per cent .....		
561	damar.....					
562	East India .....	10 per cent ....	8 per cent ....	Free .....		
563	gamboge .....	20 per cent ....	15 per cent ....	10 per cent .....		
564	garbanum .....					
565	guaiac .....					
566	Jeddo .....	10 per cent ....	8 per cent ....	Free .....		
567	kowrie .....					
568	mastic.....					

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

[illegible]



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
569	Gums, myrrh.....			Free.....
570	alibanum.....			
571	sandarac.....			
572	senegal.....	10 per cent.....	8 per cent.....	Free.....
573	shellac.....	5 per cent.....	4 per cent.....	Free.....
574	tragacanth.....	10 per cent.....	8 per cent.....	Free.....
575	substitute, or burnt starch.....	10 per cent.....	8 per cent.....	10 per cent.....
576	Gunny bags and cloth, (for other use than cotton bagging).....	20 per cent.....	15 per cent.....	
577	valued not over 10 cts. per square yard.....			
578	valued over 10 cents per square yard.....			
579	Gunpowder, valued at 20 cents or less per pound.....	20 per cent.....	15 per cent.....	20 per cent.....
580	valued at above 20 cents per pound.....	20 per cent.....	15 per cent.....	20 per cent.....
581	Gunwads, sporting, of all descriptions.....			
582	Gutta-percha, crude.....		4 per cent.....	Free.....
583	manufactured.....			
584	Hair, horse and cow, not cleaned or dressed.....			
585	of all kinds, not cleaned or manufactured, and all long horsehair used for weaving, cleaned or uncleaned, drawn or undrawn.....	10 per cent.....	8 per cent.....	Free.....
586	of all kinds, cleaned, but not manufactured.....			10 per cent.....
587	curled, for mattresses and beds.....	20 per cent.....	15 per cent.....	20 per cent.....
588	goats', unmanufactured, (other than Angora).....	20 per cent.....	15 per cent.....	See Wool.....
589	hogs'.....			
590	human, uncleaned, not drawn.....			
591	cleaned or prepared.....	30 per cent.....	24 per cent.....	30 per cent.....
592	all manufactures of, n. o. p.....	25 per cent.....	19 per cent.....	25 per cent.....
593	bonnets, hats, and hoods.....	30 per cent.....	24 per cent.....	30 per cent.....
594	bracelets, braids, chains, curls, or ringlets.....	30 per cent.....	24 per cent.....	30 per cent.....
595	braids, plaits, flats, laces, trimmings, sparterre, tresses, &c., used for ornamenting hats, bonnets, and all manufactures, n. o. p.....			
596	Hair-cloth, (hair seating, 1870,) 18 inches wide or over.....	25 per cent.....	19 per cent.....	25 per cent.....
597	less than 18 inches wide.....			
598	crinoline cloth.....			
599	Hair-dyes, oils, perfumeries, cosmetics, restoratives, and other applications for the hair.....			
600	pencils.....	30 per cent.....	24 per cent.....	30 per cent.....
601	pins, of iron wire.....			
602	Hams.....	20 per cent.....	15 per cent.....	Pound 2 cents.....
603	Harness furniture, n. o. p.....	30 per cent.....	24 per cent.....	30 per cent.....
604	Hassocks, mats, screens, and rugs, n. o. p.....			
605	Hats, of straw, chip, grass, palm-leaf, willow, or other vegetable substance, or of hair, whale-bone, or other material, n. o. p.....	30 per cent.....	24 per cent.....	30 per cent.....
606	of fur.....			30 per cent.....
607	of silk.....			
608	of wool, value not exceeding 40 cts. per pound.....	20 per cent.....	15 per cent.....	20 per cent.....
609	above 40 cents, not exceeding 60 cents per pound.....			
610	above 60 cents, not exceeding 80 cents per pound.....			
611	above 80 cents per pound.....			
612	Hatters' plush, of silk and cotton, (cotton chief material).....	20 per cent.....	15 per cent.....	20 per cent.....
613	Hemp, unmanufactured.....	30 per cent.....	24 per cent.....	Ton.....\$35
614	India.....			Ton.....\$15
615	Manilla, and other like substitutes for hemp.....			Ton.....\$15
616	Russian.....			Ton.....\$35
617	sunn.....			Ton.....\$10
618	tow of, (codilla).....	15 per cent.....	12 per cent.....	Ton.....\$10
619	yarn of, untarred.....			Pound 4 cents.....
620	manufactures, n. o. p., (see Linen).....	20 per cent.....	15 per cent.....	20 per cent.....
621	Henbane leaf, (hyoscyamus).....			
622	Herrings, pickled or salted.....			Barrel.....\$1
623	Hide-cuttings, raw and in the hair, for glue stock.....			
624	Hides, raw, and skins of all kinds, dried, salted, or pickled.....	5 per cent.....	4 per cent.....	5 per cent.....
625	Hollow ware, glazed or tinned.....			Pound 2½ cents.....
626	Honey.....	30 per cent.....	24 per cent.....	Gallon 10 cents.....
627	Hoofs.....			

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	569
.....	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Free .....	570
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	571
Free .....	Pound 10 cents.	Pound 10 cents.	Pound 10 cents.	Pound 10 cents.	Free .....	572
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	573
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	574
.....	.....	.....	.....	.....	10 per cent .....	575
15 per cent .....	15 per cent .....	.....	.....	.....	.....	576
.....	.....	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	577
.....	.....	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	578
30 per cent .....	Pound. 6 cents.	Pound. 6 cents	Pound 6 cents	Pound. 6 cents	Pound. 6 cents	579
.....	.....	and 20 per ct.	and 20 per ct.	and 20 per ct.	and 20 per ct.	.....
30 per cent .....	Pound. 6 cents	Pound. 10 cts.	Pound. 10 cts.	Pound. 10 cts	Pound. 10 cts	580
.....	and 20 per ct.	and 20 per ct.	and 20 per ct.	and 20 per ct.	and 20 per ct.	.....
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	35 per cent .....	581
.....	30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	Free .....	582
.....	.....	.....	.....	.....	40 per cent .....	583
.....	.....	.....	.....	.....	Free .....	584
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	585
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	586
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	30 <sup>4</sup> per cent .....	587
.....	.....	.....	.....	.....	See Wool .....	588
.....	.....	Pound. 1 cent.	Pound. 1 cent	Pound. 1 cent.	Pound. 1 cent.	589
.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	590
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	591
25 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	592
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	593
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	594
.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	595
25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	Sq. yd 40 cents	596
.....	.....	.....	.....	.....	Sq. yd 30 cents	597
.....	.....	.....	.....	.....	30 per cent .....	598
.....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	599
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	600
.....	.....	.....	.....	.....	50 per cent .....	601
Pound. 2 cents.	Pound 2 cents.	Pound 2 cents.	Pound 2 cents	Pound 2 cents.	Pound. 2 cents	602
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	603
.....	.....	.....	45 per cent .....	45 per cent .....	45 per cent .....	604
30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	605
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	606
.....	.....	60 per cent .....	60 per cent .....	60 per cent .....	60 per cent .....	607
20 per cent .....	30 per cent .....	Pound 24 cents	Pound 20 cents	Pound 20 cents	Pound. 20 cents	608
.....	.....	and 35 per ct.	and 35 per ct	and 35 per ct.	and 35 per ct.	609
.....	.....	.....	Pound 30 cents	Pound 30 cents	Pound 30 cents	.....
.....	.....	.....	and 35 per ct.	and 35 per ct.	and 35 per ct.	610
.....	.....	.....	Pound 40 cents	Pound 40 cents	Pound 40 cents	.....
.....	.....	.....	and 35 per ct.	and 35 per ct.	and 35 per ct.	611
.....	.....	.....	Pound 50 cents	Pound 50 cents	Pound. 50 cents	.....
.....	.....	.....	and 35 per ct.	and 35 per ct.	and 35 per ct.	612
20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	613
Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	614
Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	615
Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	616
Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	Ton.....\$40	617
Ton.....\$10	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	618
Ton.....\$10	Ton.....\$10	Ton.....\$10	Ton.....\$10	Ton.....\$10	Ton.....\$10	619
Pound. 4 cents.	Pound 5 cents.	Pound 5 cents.	Pound 5 cents	Pound. 5 cents.	Pound. 5 cents.	620
20 per cent .....	25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	621
Barrel.....\$1	Barrel.....\$1	Barrel.....\$1	Barrel.....\$1	Barrel.....\$1	Free .....	622
.....	.....	.....	.....	.....	Barrel .....	623
.....	.....	.....	.....	.....	Free .....	.....
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	624
Pound. 2½ cents.	Pound. 3 cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound 3½ cents	625
Gallon. 10 cents.	Gallon. 15 cents.	Gallon. 20 cents.	Gallon. 20 cents.	Gallon. 20 cents.	Gallon. 20 cents.	626
.....	.....	.....	.....	.....	Free .....	627

\* Resolution Jan. 10 1871.



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
628	Hops.....			10 per cent .....
629	Horns and horn-tips.....	5 per cent .....	4 per cent .....	10 per cent .....
630	Horn, manufactures of, n. o. p.....	30 per cent .....	24 per cent .....	30 per cent .....
631	Household furniture, n. o. p.....	30 per cent .....	24 per cent .....	30 per cent .....
632	Ice.....		Free .....	Free .....
633	Indian madder, root and ground.....			Free .....
634	India-rubber, crude, and milk of.....		4 per cent .....	Free .....
635	raw, or unmanufactured, (bottles, slabs, and sheets).....	10 per cent .....	4 per cent .....	Free .....
636	manufactures of, mixed with silk and other materials.....			.....
637	braces, suspenders, webbing, or other fabrics, wholly or part of India- rubber, n. o. p.....	30 per cent .....	24 per cent .....	30 per cent .....
638	shoes and boots.....	30 per cent .....	24 per cent .....	20 per cent .....
639	articles, wholly of India-rubber, n.o.p.....	30 per cent .....	24 per cent .....	20 per cent .....
640	Indigo.....	10 per cent .....	4 per cent .....	Free .....
641	carmined.....			.....
642	Ink, printers', and ink powder.....	30 per cent .....	24 per cent .....	30 per cent .....
643	Instruments, musical, all kinds.....			20 per cent .....
644	philosophical.....			30 per cent .....
645	Iodine, crude.....			10 per cent .....
646	resublimed.....			15 per cent .....
647	salts of.....			15 per cent .....
648	Ipecacuanha.....	20 per cent .....	15 per cent .....	10 per cent .....
649	Iridium.....	20 per cent .....	15 per cent .....	Free .....
650	Iris, or orris root.....	20 per cent .....	15 per cent .....	Free .....
651	Iron, old scrap.....	30 per cent .....	24 per cent .....	Ton.....\$6
652	cast.....			.....
653	wrought.....			.....
654	pig.....	30 per cent .....	24 per cent .....	Ton.....\$6
655	in bars, blooms, bolts, loops, rods, slabs, (more advanced than pig, less than bars,) or other form.....	30 per cent .....	24 per cent .....	Ton.....\$15
656	bars, rolled or hammered, n. o. p., including flats not less than 1 inch nor more than 7 inches wide, nor less than $\frac{1}{4}$ inch nor more than 2 inches thick, and rounds less than $\frac{1}{2}$ inch or more than 4 inches diameter, and squares not less than $\frac{1}{2}$ inch nor more than 4 inches square.....			Ton.....\$15
657	ditto, including flats not less than 1 nor more than 7 inches wide, $\frac{1}{4}$ to 2 inches thick, value under \$50 per ton.....			.....
658	ditto, including flats not less than 1 nor more than 7 inches wide, $\frac{1}{4}$ to 2 inches thick, value over \$50 per ton.....			.....
659	bars, rolled or hammered, comprising flats less than 7 inches wide, rounds less than $\frac{1}{2}$ inch or more than 4 inches in diameter, and squares less than $\frac{1}{2}$ inch or more than 4 inches square.....			.....
660	ditto, including flats not less than 1 inch nor more than 6 inches wide, nor less than $\frac{3}{8}$ inch nor more than 2 inches thick, and rounds not less than $\frac{1}{4}$ inch nor more than 2 inches in diameter, and squares not less than $\frac{1}{4}$ inch nor more than 2 inches square.....			.....
661	ditto, including flats less than $\frac{3}{8}$ inch and not above 2 inches thick, nor less than 1 inch or more than 6 inches wide, rounds less than $\frac{1}{4}$ inch or more than 2 inches in diameter, and squares less than $\frac{1}{4}$ inch or more than 2 inches square.....			.....
662	other descriptions of rolled or hammered, n. o. p.....			Ton.....\$20
663	bars, for railroads or inclined planes, made to pattern and fitted to be laid down, not above 6 inches high.....			Ton.....\$12
664	band, hoop, slit and rolled or hammered, (1862,) and scroll, from $\frac{1}{2}$ inch to 6 inches wide, not below $\frac{1}{4}$ inch thick, (1864).....	30 per cent .....	24 per cent .....	Ton.....\$20
665	ditto, from $\frac{1}{2}$ inch to 6 inches wide, less than $\frac{1}{4}$ inch thick, not less than No. 20 wire gauge.....			.....
666	ditto, thinner than No. 20 wire gauge.....			.....

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
10 per cent .....	Pound 5 cents.	Pound .5 cents.	Pound 5 cents.	Pound .5 cents.	Pound .5 cents.	622
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	629
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	630
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	631
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	632
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	633
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	634
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	635
.....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	636
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	637
30 per cent .....	.....	.....	.....	.....	.....	638
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	639
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	640
.....	.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	641
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	642
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	643
30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	644
10 per cent .....	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Free .....	645
15 per cent .....	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	646
15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	647
10 per cent .....	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Pound .50 cents.	Free .....	648
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	649
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	650
Ton.....\$6	Ton.....\$6	Ton.....\$8	Ton.....\$8	Ton.....\$8	.....	651
.....	.....	.....	.....	.....	Ton.....\$6	652
.....	.....	.....	.....	.....	Ton.....\$8	653
Ton.....\$6	Ton.....\$6	Ton.....\$9	Ton.....\$9	Ton.....\$9	Ton.....\$7	654
As iron in bars:	.....	.....	.....	.....	.....	655
Ton.....\$15	.....	.....	.....	.....	.....	656
.....	Ton.....\$17	.....	.....	.....	.....	657
.....	Ton.....\$18	.....	.....	.....	.....	658
.....	Ton.....\$20	.....	.....	.....	.....	659
.....	.....	Pound .1 cent.	Pound .1 cent.	Pound .1 cent.	Pound .1 cent.	660
.....	.....	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	661
Ton.....\$20	Ton.....\$25	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	662
Ton.....\$12	Ton.....\$13 50	100 lbs. 60 and 70 cents.	100 lbs. 70 cents.	100 lbs. 70 cents.	100 lbs. 70 cents.	663
Ton.....\$20	Ton.....\$25	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	664
.....	.....	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	665
.....	.....	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	Pound .1½ cents.	666



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
667	Iron, boiler, and other plate.....			Ton.....\$20
668	not less than 3-16 inch thick.....			
669	rods, nail or spike, slit, rolled, or hammered.....			Ton.....\$20
670	sheet, smooth or polished, all.....			Pound.2 cents.
671	galvanized, or coated with zinc.....			Pound.2 cents.
672	other, common or black, not thinner than No. 20 wire-gauge.....			Ton.....\$20
673	thinner than No. 20, not thinner than No. 25.....			Ton.....\$25
674	thinner than No. 25.....			Ton.....\$30
675	squares, marked on one side.....			
676	all other, of iron or steel.....			
677	anchors, and parts thereof.....			Pound.1½ cents.
678	andirons, cast.....			
679	anvils.....			Cwt....\$1 25
680	axles, or parts thereof.....			Pound.2 cents.
681	blacksmiths' hammers or sledges.....			Pound.2 cents.
682	bolts, wrought.....			Pound.2 cents.
683	butts, cast.....			Pound.2 cents.
684	castings, n. o. p.....	30 per cent	24 per cent	25 per cent....
685	cables or chains, or parts thereof.....			Cwt....\$1 25
686	chains, trace, halter, or fence, of wire or rods ½ inch in diameter or more.....			Pound.1½ cents.
687	chains, trace, halter, or fence, of wire or rods under ½ inch in diameter, not less than ¼ inch in diameter.....			Pound.2 cents.
688	chains, trace, halter, or fence, of wire or rods under ½ inch in diameter, not under No. 9 wire gauge.....			Pound.2½ cents.
689	chains, trace, halter, or fence, of wire or rods under No. 9 wire gauge.....			25 per cent....
690	hatters' irons.....			Pound..1 cent.
691	hinges, cast.....			Pound.2 cents.
692	wrought.....			Pound.1½ cents.
693	hollow ware, glazed, tinned.....			Pound.2½ cents.
694	malleable, in castings.....			Pound.2 cents.
695	mill irons and cranks.....			Pound.1½ cents.
696	nails and spikes, cut.....			Pound..1 cent.
697	board nails, wrought, (spikes and rivets).....			Pound.2 cents.
698	nails, horseshoe.....			Pound.3½ cents.
699	nuts and washers, wrought, ready-punched.....			Ton.....\$25
700	pipe, cast, for steam, gas, or water.....			Pound..½ cent.
701	railroad chairs, wrought.....			Ton.....\$25
702	sad-irons.....			Pound..1 cent.
703	screws, bed.....			Pound.1½ cents.
704	wood-screws, over 2 inches in length.....			Pound 5 cents.
705	under 2 inches in length.....			Pound.8 cents.
706	washed or plated, and all other.....			30 per cent....
707	stoves and stove plates, of cast iron.....			Pound..1 cent.
708	tailors' irons.....			Pound..1 cent.
709	tacks, sprigs, brads, cut, not exceeding 16 ounces per mille.....			Mille...2 cents.
710	exceeding 16 ounces per mille.....			Pound.2 cents.
711	taggers' iron.....			10 per cent....
712	tire, for locomotives.....			Pound.1½ cents.
713	tubes, flues, &c., for steam, gas, and water, wrought.....			Pound.2 cents.
714	vessels, cast iron, n. o. p.....	30 per cent	24 per cent	Pound..1 cent.
715	wire, bright, coppered, or tinned, drawn and finished, not above ¼ inch in diameter, nor thinner than No. 16 wire gauge.....			100lbs.75 cents and 15 per ct.
716	thinner than No.16, not thinner than No. 25.....			100 lbs..\$1 50 and 15 per ct.
717	beyond No. 25.....			100 lb..\$2 and 15 per cent.
718	covered, cotton, silk, &c., (additional).....			Pound.5 cents.
719	wrought, for ships, locomotives, or parts thereof, weighing 25 pounds or more.....			Pound.1½ cents.
720	all manufactures of, n. o. p.....	30 per cent	24 per cent	30 per cent....
721	liquor.....	20 per cent	15 per cent	10 per cent....
722	sulphate of.....		Pound..¼ cent.	Pound.. cent.

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Ton.....\$20	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	Ton.....\$25	667
.....	.....	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	668
Ton.....\$20	Ton.....\$25	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	669
Pound..2 cents.	Pound 2½ cents.	Pound 3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	670
Pound..2 cents.	Pound 2 cents.	Pound. 2½ cents.	Pound 2½ cents.	Pound 2½ cents.	Pound 2½ cents.	671
Ton.....\$20	Ton.....\$23	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cen	672
Ton.....\$25	Ton.....\$29	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	673
Ton.....\$30	Ton.....\$35	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	674
.....	Pound 2½ cents.	Pound 3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	675
.....	and 30 per ct.	and 30 per ct.	and 30 per ct.	and 30 per ct.	and 30 per ct.	676
.....	Pound 5 cents.	Pound 6 cents.	Pound 6 cents.	Pound..6 cents.	Pound..6 cents.	677
.....	and 30 per ct.	and 30 per ct.	and 30 per ct.	and 30 per ct.	and 30 per ct.	678
Pound..1½ cents.	Pound. 2 cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	679
Cwt.....\$1 25	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	680
Pound..2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	681
Pound..2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	682
Pound..2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	683
25 per cent.....	30 per cent.....	30 per cent.....	30 per cent.....	30 per cent.....	30 per cent.....	684
Cwt.....\$1 25	Pound. 2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	685
Pound..1½ cents.	Pound. 1½ cents.	Pound. 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound 2½ cents.	686
Pound..2 cents.	Pound 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound 2½ cents.	Pound 2½ cents.	687
Pound..2½ cents.	Pound 3 cents.	Pound 3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	688
25 per cent.....	30 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	689
Pound..1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	690
Pound..2 cents.	Pound. 2 cents.	Pound 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	691
Pound..1½ cents.	Pound. 1½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	692
Pound..2½ cents.	Pound. 3 cents.	Pound 3½ cents.	Pound 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	693
Pound..2 cents.	Pound. 2 cents.	Pound 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	694
Pound..1½ cents.	Pound. 1½ cents.	Pound 2 cents.	Pound. 2 cents.	Pound..2 cents.	Pound..2 cents.	695
Pound..1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	696
Pound..2 cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	697
Pound..3½ cents.	Pound. 4½ cents.	Pound 5 cents.	Pound 5 cents.	Pound..5 cents.	Pound..5 cents.	698
Ton.....\$25	Ton.....\$30	Pound 2 cents.	Pound 2 cents.	Pound..2 cents.	Pound..2 cents.	699
Pound..½ cent.	Pound..½ cent.	Pound 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	700
Ton.....\$25	Ton.....\$30	Pound 2 cents.	Pound. 2 cents.	Pound..2 cents.	Pound..2 cents.	701
Pound..1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound 1½ cents.	Pound. 1½ cents.	702
Pound..1½ cents.	Pound. 1½ cents.	Pound 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	703
Pound..5 cents.	Pound. 6½ cents.	Pound 8 cents.	Pound 8 cents.	Pound..8 cents.	Pound..8 cents.	704
Pound..8 cents.	Pound 9½ cents.	Pound. 11 cents.	Pound. 11 cents.	Pound. 11 cents.	Pound. 11 cents.	705
30 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	706
Pound..1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	707
Pound..1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	708
Mille....2 cents.	Mille....2 cents.	Mille....2½ cents.	Mille....2½ cents.	Mille....2½ cents.	Mille....2½ cents.	709
Pound..2 cents.	Pound 2 cents.	Pound 3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	710
10 per cent.....	10 per cent.....	30 per cent.....	30 per cent.....	30 per cent.....	30 per cent.....	711
Pound..1½ cents.	Pound. 2½ cents.	Pound 3 cents.	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	712
Pound..2 cents.	Pound 2½ cents.	Pound 2½ and 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	713
Pound...1 cent.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound, 1½ cents.	714
100 lbs 75 cents and 15 per ct.	Pound. 1½ cents and 15 per ct.	Pound 2 cents and 15 per ct.	Pound 2 cents and 15 per ct.	Pound..2 cents and 15 per ct.	Pound..2 cents and 15 per ct.	715
100 lbs \$1 50 and 15 per ct.	Pound. 3 cents and 15 per ct.	Pound 3½ cents and 15 per ct.	Pound 3½ cents and 15 per ct.	Pound 3½ cents and 15 per ct.	Pound 3½ cents and 15 per ct.	716
100 lbs..\$2 and 15 per ct.	Pound. 4 cents and 15 per ct.	Pound 4 cents and 15 per ct.	Pound. 4 cents and 15 per ct.	Pound..4 cents and 15 per ct.	Pound..4 cents and 15 per ct.	717
Pound..5 cents.	Pound. 5 cents.	Pound 5 cents.	Pound 5 cents.	Pound..5 cents.	Pound..5 cents.	718
Pound..1½ cents.	.....	Pound 2 cents.	Pound 2 cents.	Pound..2 cents.	Pound..2 cents.	719
30 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	35 per cent.....	720
10 per cent.....	10 per cent.....	10 per cent.....	10 per cent.....	10 per cent.....	10 per cent.....	721
Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	Pound...½ cent.	722



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
723	Isinglass, (see Fish glue) .....			20 per cent .....
724	Istle, or tampico fiber .....			
725	Italian cloth, wholly or part wool, worsted, &c., valued at not exceeding 20 cents per square yard .....			
726	valued above 20 cents per square yard .....			
727	all weighing 4 ounces or over, per square yard .....			
728	Ivory and vegetable ivory, unmanufactured .....	5 per cent .....	Free .....	Free .....
729	nuts .....	5 per cent .....	4 per cent .....	Free .....
730	all manufactures, n. o. p .....	30 per cent .....	24 per cent .....	30 per cent .....
731	Jalap .....	20 per cent .....	15 per cent .....	10 per cent .....
732	Japanned coach and harness furniture and hard- ware, n. o. p .....			30 per cent .....
733	leather of all kinds .....	20 per cent .....	19 per cent .....	30 per cent .....
734	ware, n. o. p .....	30 per cent .....	24 per cent .....	30 per cent .....
735	Jellies, of all kinds .....	30 per cent .....	24 per cent .....	30 per cent .....
736	Jet and manufactures of jet, and imitations thereof, unmanufactured .....	30 per cent .....	24 per cent .....	30 per cent .....
737	Jewelry, imitations, and all other .....	30 per cent .....	24 per cent .....	25 per cent .....
738	Juice, lemon and lime .....	10 per cent .....	8 per cent .....	10 per cent .....
740	other fruit .....			
741	Juniper berries .....	20 per cent .....	15 per cent .....	10 per cent .....
742	Junk, old .....	Free .....	Free .....	Free .....
743	Jute, unmanufactured .....	25 per cent .....	19 per cent .....	Ton.....\$10
744	butts .....			Ton.....\$5
745	all manufactures, n. o. p .....			20 per cent .....
746	woven fabrics, wholly or part of jute, valued at 30 cents or less per sq. yd. over 30 cents per square yard .....			25 per cent .....
747	yarns of .....			30 per cent .....
749	Kaoline .....			
750	Kelp .....	10 per cent .....	8 per cent .....	Free .....
751	Kermes, mineral .....	5 per cent .....	4 per cent .....	10 per cent .....
752	Kirschwasser .....	100 per cent .....	30 per cent .....	1st proof gal- lon.....50 cents.
753	Kryolite .....			
754	Lac, crude, button, shell, or dye .....	5 per cent .....	4 per cent .....	Free .....
755	Lac spirits .....	20 per cent .....	4 per cent .....	Free .....
756	sulphur .....	20 per cent .....	4 per cent .....	Free .....
757	Laces and insertings, thread .....	20 per cent .....	15 per cent .....	20 per cent .....
758	Lactarine .....			
759	Lampblack .....	20 per cent .....	15 per cent .....	20 per cent .....
760	Lard .....	20 per cent .....	15 per cent .....	Pound. 2 cents.
761	Lastings, (1862,) mohair cloth, silk twist, or other manufacture of cloth woven or made in patterns of such size, shape, or form, or cut in such man- ner as to be fit for (1861) shoes, slippers, bootees, gaiters, (repealed March 2, 1867,) and buttons, (March 29, 1867, exclusively,) not combined with India rubber .....	5 per cent .....	4 per cent .....	Free .....
762	Laurel berries .....			
763	Lava, unmanufactured .....			
764	Lead, ore, and dross .....			
765	old scrap, fit for remanufacture only .....			Pound. 1 cent.
766	bars or pigs .....	20 per cent .....	15 per cent .....	Pound. 1 cent.
767	pipes .....	20 per cent .....	15 per cent .....	Pound. 1½ cents.
768	shot .....	20 per cent .....	15 per cent .....	Pound. 1½ cents.
769	sheets .....	20 per cent .....	15 per cent .....	Pound. 1½ cents.
770	pencils, in wood .....	30 per cent .....	24 per cent .....	30 per cent .....
771	not in wood .....	30 per cent .....	24 per cent .....	30 per cent .....
772	nitrate of .....	20 per cent .....	15 per cent .....	Pound 3 cents.
773	sugar of .....			Pound. 3 cents.
774	manufactures of, n. o. p .....	30 per cent .....	24 per cent .....	30 per cent .....
775	white and red, dry or ground in oil .....	20 per cent .....	15 per cent .....	Pound. 1½ cents.
776	Leather, japanned, patent, or enameled .....			30 per cent .....
777	tanned, all, n. o. p .....			20 per cent .....
778	sole and bend .....	20 per cent .....	15 per cent .....	20 per cent .....
779	calfskin, upper .....	20 per cent .....	15 per cent .....	25 per cent .....
780	all manufactures, n. o. p .....	30 per cent .....	24 per cent .....	30 per cent .....
781	Leaves, for dyeing, crude .....			Free .....
782	all others, n. o. p .....			20 per cent .....
783	palm, unmanufactured .....			Free .....
784	Leeches .....	20 per cent .....	15 per cent .....	Free .....

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	723
.....	.....	Pound..1 cent.	Pound..1 cent.	Pound..1 cent..	Pound..1 cent..	724
.....	.....	.....	Sq. yd..6 cents and 35 pr. ct.	Sq. yd..6 cents and 35 pr. ct.	Sq. yd..6 cents and 35 pr. ct.	725
.....	.....	.....	Sq. yd..8 cents and 40 pr. ct.	Sq. yd..8 cents and 40 pr. ct.	Sq. yd..8 cents and 40 pr. ct.	726
.....	.....	.....	Pound..50 cts. and 35 pr. ct.	Pound..50 cts. and 35 pr. ct.	Pound..50 cts. and 35 pr. ct.	727
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	728
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	729
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	730
10 per cent .....	Pound..50 cents.	Pound..50 cents.	Pound..50 cents.	Pound..50 cents.	Free .....	731
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	732
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	733
30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	734
30 per cent .....	35 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	735
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	736
.....	.....	.....	.....	.....	Free .....	737
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	738
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	739
10 per cent .....	10 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	740
Free .....	Free .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	741
Ton.....\$10	Ton.....\$15	Free .....	Free .....	Free .....	Free .....	742
Ton.....\$5	Ton.....\$6	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	743
20 per cent .....	25 per cent .....	Ton.....\$6	Ton.....\$6	Ton.....\$6	Ton.....\$6	744
.....	.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	745
25 per cent .....	25 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	746
30 per cent .....	30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	747
.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	748
.....	Ton.....\$5	Ton.....\$5	Ton.....\$5	Ton.....\$5	Ton.....\$5	749
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	750
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	751
Pf. gall .50 cents.	Pf. gall .75 cts.	Pf. gall .2.25 50	Pf. gall .25 50	Pf. gall .25 50	Pf. gall .25 50	752
.....	.....	.....	.....	.....	Free .....	753
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	754
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	755
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	756
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	757
.....	.....	.....	.....	.....	Free .....	758
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	759
Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	760
.....	.....	.....	.....	.....	.....	.....
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	761
.....	.....	.....	.....	.....	Free .....	762
.....	.....	.....	.....	.....	Free .....	763
Pound..1 cent.	Pound..1 cent.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	764
Pound..1½ cents.	Pound..1 cent.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	Pound..1½ cents.	765
Pound..1½ cents.	Pound..2½ cents.	Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	Pound..2 cents.	766
Pound..1½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	767
Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	768
30 per cent .....	Gross .....	Gross..50 cents	Gross..50 cents	Gross..50 cents	Gross..50 cents	769
.....	.....	and 30 pr. ct.	and 30 pr. ct.	and 30 pr. ct.	and 30 pr. ct.	770
30 per cent .....	Gross .....	Gross .....	Gross .....	Gross .....	Gross .....	771
Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	772
Pound..3 cents.	Pound..4 cents.	Pound..20 cents.	Pound..20 cents.	Pound..20 cents.	Pound..20 cents.	773
30 per cent .....	30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	774
Pound..2½ cents.	100 lbs.. \$2 40	Pound 3 cents.	Pound..3 cents.	Pound..3 cents.	Pound..3 cents.	775
30 per cent .....	35 per cent .....					



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
785	Lemons .....	20 per cent .....	8 per cent .....	.....
786	Lemon peel, (1870—not preserved, candied, or otherwise prepared) .....	20 per cent .....	15 per cent .....	10 per cent .....
787	Lichens, all, prepared or not .....	.....	.....	.....
788	Licorice, juice .....	20 per cent .....	15 per cent .....	Pound .3 cents.
789	paste and in rolls .....	20 per cent .....	15 per cent .....	Pound .3 cents.
790	root .....	20 per cent .....	15 per cent .....	Free .....
791	Lime .....	10 per cent .....	8 per cent .....	10 per cent .....
792	white .....	10 per cent .....	8 per cent .....	.....
793	chloride of, (bleaching powder) .....	10 per cent .....	4 per cent .....	100lbs. 15 cents.
794	citrate of .....	.....	.....	.....
795	Limes .....	20 per cent .....	8 per cent .....	10 per cent .....
796	Linen, plain .....	20 per cent .....	15 per cent .....	.....
797	embroidered or tamboured .....	30 per cent .....	24 per cent .....	.....
798	brown or bleached, brown holland, blay linens, coatings, damasks, and drills, or other manufactures of flax, jute, or hemp, value 30 cents or less per square yard .....	.....	.....	25 per cent .....
799	the same over 30 cents per square yard .....	.....	.....	30 per cent .....
800	the same, brown or bleached, including burlaps, canvas, cot-bottom, crash, diaper, drills, and coatings, other than brown or bleached, value 30 cents or less per square yard .....	.....	.....	.....
801	the same, value over 30 cents per sq. yard .....	.....	.....	.....
802	rags, (for making paper) .....	.....	.....	Free .....
803	yarns, for carpets, not over No. 8, Lea, value 24 cents or less per pound .....	.....	.....	.....
804	over No. 8, Lea, value over 24 cents per pound .....	.....	.....	.....
805	Liqueurs .....	100 per cent .....	30 per cent .....	1st proof gal. lon. .50 cents. Pound .1½ cents.
806	Litbarge, dry or in oil .....	20 per cent .....	15 per cent .....	.....
807	Litmus, prepared or not .....	.....	.....	.....
808	Macaroui .....	30 per cent .....	24 per cent .....	30 per cent .....
809	Mace .....	40 per cent .....	4 per cent .....	Pound 15 cents.
810	Machinery, for beet-sugar factories .....	.....	.....	.....
811	steam-plow .....	.....	.....	.....
812	imported for repair only .....	.....	.....	.....
813	adapted to the cultivation of the soil, and machinery for steam towage on canals, under regulations for the term of 2 years .....	.....	.....	.....
814	for the manufacture of flax and linen goods .....	.....	8 per cent .....	Free .....
815	Mackerel .....	.....	.....	Barrel .....
816	Madder root, ground or prepared .....	5 per cent .....	Free .....	Free .....
817	Magnesia, carbonate of .....	.....	.....	30 per cent .....
818	calcined .....	.....	.....	20 per cent .....
819	Malt .....	20 per cent .....	15 per cent .....	20 per cent .....
820	Manganese .....	20 per cent .....	15 per cent .....	10 per cent .....
821	Mangoes .....	.....	.....	.....
822	Manna .....	20 per cent .....	15 per cent .....	10 per cent .....
823	Manuscripts .....	.....	.....	Free .....
824	Maps, (see Charts and maps.) .....	.....	.....	.....
825	Maraschino .....	100 per cent .....	30 per cent .....	.....
826	Marble, white statuary, brocatella, sienna, and verd antique, in block, rough, or squared, (unmanufactured) .....	20 per cent .....	15 per cent .....	30 per cent .....
827	veined, and all other, n. o. p. ....	.....	.....	30 per cent .....
828	all sawed, dressed, or polished marble, marble slabs and paving tiles not above 2 inches thick .....	.....	.....	.....
829	ditto, more than 2 inches in thickness .....	.....	.....	.....
830	ditto, exceeding 6 inches in thickness .....	.....	.....	.....
831	all other manufactures, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
832	Marine coral .....	20 per cent .....	15 per cent .....	Free .....
833	Marrow .....	.....	.....	10 per cent .....
834	Mats, cocoa-nut .....	.....	.....	20 per cent .....
835	Matting, floor, China, and all other of flags, jute, or grass .....	25 per cent .....	19 per cent .....	20 per cent .....
836	cocoa, or coir .....	.....	.....	.....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862 March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
20 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	20 per cent .....	785
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent ..	10 per cent .....	Free .....	786
Pound..5 cents.	Pound. 5 cents.	Pound..5 cents.	Pound 5 cents.	Pound..5 cents.	Free .....	787
Pound..5 cents.	Pound. 5 cents.	Pound..10 cents.	Pound 10 cents.	Pound..10 cents.	Pound..5 cents.	788
Pound...1 cent.	Pound..1 cent.	Pound..2 cents.	Pound. 2 cents.	Pound..2 cents.	Pound..10 cents.	789
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	790
.....	Pound. 2½ cents.	Pound 3 cents.	Pound. 3 cents.	Pound..3 cents.	10 per cent .....	791
100 lbs.30 cents.	100 lbs.30 cents.	100lbs.30 cents.	100lbs.30 cents.	100 lbs.30 cents.	Pound..3 cents.	792
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	100 lbs.30 cents.	793
.....	.....	.....	.....	.....	Free .....	794
.....	.....	.....	.....	.....	10 per cent .....	795
.....	.....	.....	.....	.....	.....	796
.....	.....	.....	.....	.....	.....	797
25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	798
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	799
.....	.....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	800
Free .....	Free .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	801
.....	.....	Free .....	Free .....	Free .....	Free .....	802
.....	.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	803
.....	.....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	804
Pf. gall. 50 cents.	Pf. gall. 75 cts.	Pf. gall. \$2, \$2 50	Pf. gall. \$2 50.	Pf. gall. \$2 50	Pf. gall. \$2	805
Pound. 1½ cents.	Pound. 2½ cents.	Pound .3 cents.	Pound.3 cents.	Pound..3 cents.	Pound..3 cents.	806
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	Free .....	807
Pound.25 cents.	Pound.30 cents.	Pound.40 cents.	Pound.40 cents.	Pound.40 cents.	35 per cent .....	808
.....	.....	Free .....	Free .....	Free .....	Pound.25 cents.	809
.....	.....	.....	.....	.....	Free .....	810
.....	.....	.....	.....	.....	Free .....	811
.....	.....	.....	.....	.....	Free .....	812
.....	.....	.....	.....	.....	Free .....	813
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	814
Barrel.....\$2	Barrel.....\$2	Barrel.....\$2	Barrel.....\$2	Barrel.....\$2	Barrel.....\$2	815
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	816
30 per cent .....	Pound.6 cents.	Pound.6 cents.	Pound.6 cents.	Pound..6 cents.	Pound..6 cents.	817
20 per cent .....	Pound.12 cents.	Pound.12 cents.	Pound.12 cents.	Pound.12 cents.	Pound.12 cents.	818
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	819
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	820
.....	.....	.....	.....	.....	10 per cent .....	821
.....	Pound.25cents.	Pound.25 cents.	Pound.25cents.	Pound 25 cents.	Free .....	822
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	823
.....	.....	.....	.....	.....	.....	824
.....	.....	.....	.....	.....	.....	825
50 per cent .....	Cubic foot..75 cents.	Cubic foot ..\$1 and 25 pr. ct.	Cubic foot..\$1 and 25 pr. ct.	Cub. ft..\$1 and 25 per cent.	Cub. ft. \$1 and 25 per cent.	826
30 per cent .....	40 per cent .....	Cub. ft. 50 cts. and 20 pr. ct.	Cub. ft.50 cts. and 20 pr. ct.	Cub. ft 50 cents and 20 pr. ct.	Cub. ft. 50 cts. and 20 pr. ct.	827
.....	.....	.....	.....	.....	Sq. ft 25 cts. & 30 per cent.	828
.....	.....	.....	.....	.....	Each additional inch, per sq. ft., 10 cents.	829
.....	.....	.....	.....	.....	As marble in block.	830
30 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	831
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	832
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	833
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	834
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	835
.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	836



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
837	Matting, screens, hassocks, rugs, and all other, (not exclusively of vegetable material) .....			30 per cent .....
838	Meats, prepared .....			30 per cent .....
839	Medals, gold and silver, and copper .....	Free .....	Free .....	Free .....
840	Medicinal barks, flowers, leaves, plants, roots, n. o. p. ....	20 per cent .....	15 per cent .....	20 per cent .....
841	preparations, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
842	preparations or compositions, patent, secret, or proprietary .....			
843	Melada, concentrated .....			
844	Mercurial preparations, n. o. p. ....			20 per cent .....
845	Metal, converted, cast, or made from iron by the Bessemer or pneumatic process .....			
846	manufactures of, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
847	silver-plated, in sheets or other form .....	30 per cent .....	24 per cent .....	30 per cent .....
848	Metals, unmanufactured, n. o. p. ....	20 per cent .....	15 per cent .....	20 per cent .....
849	Mineral and bituminous substances, crude, n. o. p. ....	20 per cent .....	15 per cent .....	20 per cent .....
850	Mineral or medicinal waters, in bottles, &c., (not over 1 quart, 1864) .....	30 per cent .....	24 per cent .....	30 per cent .....
851	over 1 quart, (additional per quart or fraction thereof.) .....	30 per cent .....	24 per cent .....	30 per cent .....
852	otherwise than in bottles, &c. ....	30 per cent .....	24 per cent .....	30 per cent .....
853	Molasses .....	30 per cent .....	24 per cent .....	Gallon .2 cents.
854	concentrated .....			Pound. $\frac{1}{4}$ cent.
855	Morocco-skins .....			
856	Morphia, morphine, and all other salts of .....			Ounce .....
857	Mosaics, real and imitation, not set .....		4 per cent .....	5 per cent .....
858	set in gold or other metal .....	30 per cent .....	24 per cent .....	25 per cent .....
859	Moss, Iceland, and other, crude .....			10 per cent .....
860	for beds or mattresses .....	20 per cent .....	15 per cent .....	20 per cent .....
861	Mother-of-pearl .....	5 per cent .....	4 per cent .....	Free .....
862	Mungo .....			
863	Munjeet, or Indian madder .....			Free .....
864	Murexide .....			
865	Music, printed with lines, bound or unbound .....	10 per cent .....	4 per cent .....	10 per cent .....
866	Musical instruments, (copper not of chief value, 1869) .....	20 per cent .....	15 per cent .....	20 per cent .....
867	Musk, crude, in natural pod .....			
868	Muskets .....	30 per cent .....	24 per cent .....	30 per cent .....
869	Mustard, ground, in bulk .....			20 per cent .....
870	inclosed in glass or tin .....			
871	Natron .....	10 per cent .....	8 per cent .....	Free .....
872	Needles, sewing, darning, knitting, and all other. ....	20 per cent .....	15 per cent .....	20 per cent .....
873	for knitting or sewing machines .....			
874	Nickel .....	5 per cent .....	4 per cent .....	Free .....
875	oxide, and alloy of nickel with copper .....			
876	Nitric ether, spirits of .....			
877	Nutgalls .....	5 per cent .....	Free .....	Free .....
878	Nutmegs .....	40 per cent .....	4 per cent .....	Pound. 15 cents.
879	Nuts, all, n. o. p. ....	30 per cent .....	24 per cent .....	Pound. 1 cent.
880	for dyeing or composing dyes, n. o. p. ....	Free .....	Free .....	Free .....
881	Nux vomica .....	10 per cent .....	8 per cent .....	Free .....
882	Oak bark .....			
883	Oakum .....	Free .....	Free .....	Free .....
884	Oatmeal .....	20 per cent .....	15 per cent .....	10 per cent .....
885	Oats .....	20 per cent .....	15 per cent .....	Bushel. 10 cents.
886	Ochres, or ochery earthe, dry .....	30 per cent .....	15 per cent .....	100 lbs. 35 cents.
887	ground in oil .....	30 per cent .....	15 per cent .....	100 lbs. \$1 35.
888	Oil-cloth, for floors, stamped, painted, or printed, valued at 50 cts. or less per sq. yard .....	30 per cent .....	24 per cent .....	20 per cent .....
889	ditto, over 50 cents per square yard .....	30 per cent .....	24 per cent .....	30 per cent .....
890	all other, (except silk) .....	30 per cent .....	24 per cent .....	30 per cent .....
891	silk .....	30 per cent .....	24 per cent .....	30 per cent .....
892	Oils, aniline, crude .....			
893	all animal, n. o. p. ....	20 per cent .....	15 per cent .....	20 per cent .....
894	all essential, n. o. p. ....	30 per cent .....	24 per cent .....	20 per cent .....
895	all expressed, n. o. p. ....	30 per cent .....	24 per cent .....	20 per cent .....
896	almonds, essential .....			
897	expressed or fixed .....			
898	amber, essential, crude .....			
899	rectified .....			
900	anise, or anise-seed, essential .....			
901	apple, peach, apricot, strawberry, raspberry, and all fruit ethers made of fusel oil or fruit, n. o. p. ....			
902	bay leaves, essential .....			

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

Acts of August 5, 1861; Decem'r 24 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 1, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870. Decem'r 22, 1870.
30 per cent .....	35 per cent .....	35 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....
30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....
Pound 2, 2½ cts. ....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....
20 per cent .....	Pound 2 cents. ....	Pound. 2½ cents. ....	Pound. 2½ cents. ....	Pound. 2½ cents. ....	Pound 1½ cents. ....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	As steel .....
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	35 per cent .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....
30 per cent .....	30 per cent .....	Each 3 cents & 25 per cent. ....	Each 3 cts. and 25 per cent. ....	Each 3 cts. and 25 per cent. ....	Each 3 cts. and 25 per cent. ....
30 per cent .....	30 per cent .....	Quart 3 cts. & 25 per cent. ....	Quart. 3 cents and 25 pr. ct. ....	Quart. 3 cents and 25 pr. ct. ....	Quart. 3 cents and 25 pr. ct. ....
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....
Gallon 5, 6 cts. ....	Gallon 6 cents. ....	Gallon .8 cents. ....	Gallon .8 cents. ....	Gallon .8 cents. ....	Gallon .5 cents. ....
Pound 2, 2½ cts. ....	Pound. 2 cents. ....	Pound 2½ cents. ....	Pound. 2½ cents. ....	Pound 2½ cents. ....	Pound. 1½ cents. ....
Ounce .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....
Ounce .....	Ounce .....	Ounce .....	Ounce .....	Ounce .....	Ounce .....
5 per cent .....	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....
Free .....	Free .....	Free .....	Pound. 12 cents. ....	Pound. 12 cents. ....	Pound. 12 cents. ....
10 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....
20 per cent .....	30 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	Free .....
20 per cent .....	Pound. 12 cts. ....	Pound. 12 cents. ....	Pound. 12 cents. ....	Pound. 12 cents. ....	Pound. 12 cents. ....
As carbonates of soda. ....	Pound. 16 cts. ....	Pound. 16 cents. ....	Pound. 16 cents. ....	Pound. 16 cents. ....	Pound 16 cents. ....
20 per cent .....	As carbonates of soda. ....	As carbonates of soda. ....	As carbonates of soda. ....	As carbonates of soda. ....	As carbonates of soda. ....
Free .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....
Free .....	10 per cent .....	Mille \$1 and 35 per cent. ....	Mille \$1 and 35 per cent. ....	Mille \$1 and 35 per cent. ....	Mille \$1 and 35 per cent. ....
Free .....	15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	Pound. 30 cents. ....
Free .....	Free .....	Pound. 50 cts. ....	Pound. 50 cents. ....	Pound. 50 cents. ....	Pound. 20 cents. ....
Pound 25 cts. ....	Free .....	Free .....	Free .....	Free .....	Pound 50 cents. ....
Pound 2 cents. ....	Pound. 30 cents. ....	Pound 50 cents. ....	Pound 50 cents. ....	Pound 50 cents. ....	Free .....
Free .....	Pound. 2 cents. ....	Pound. 2 cents. ....	Pound. 2 cents. ....	Pound. 2 cents. ....	Pound. 20 cents. ....
Free .....	Free .....	Free .....	Free .....	Free .....	Pound. 2 cents. ....
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....
10 per cent .....	Free .....	Free .....	Free .....	Free .....	Free .....
Bushel. 10 cents. ....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....
100 lbs. ....	Bushel. 10 cents. ....	Bushel. 10 cents. ....	Bushel. 10 cents. ....	Bushel 10 cents. ....	Bushel. 10 cents. ....
100 lbs. ....	100 lbs. 50 cents. ....	100 lbs 50 cents. ....	100 lbs. 50 cents. ....	100 lbs. 50 cents. ....	100 lbs. 50 cents. ....
100 lbs. ....	100 lbs. ....	100 lbs. ....	100 lbs. ....	100 lbs. ....	100 lbs. ....
20 per cent .....	25 per cent .....	30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....
30 per cent .....	35 per cent .....	40 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....
30 per cent .....	35 per cent .....	40 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....
40 per cent .....	40 per cent .....	50 per cent .....	60 per cent .....	60 per cent .....	60 per cent .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....
20 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	20 per cent .....
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	50 per cent .....
20 per cent .....	Pound. \$1 50 .....	Pound. \$1 50 .....	Pound. \$1 50 .....	Pound. \$1 50 .....	20 per cent .....
20 per cent .....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. \$1 50 .....
20 per cent .....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. 10 cents. ....	Pound. 10 cents. ....
20 per cent .....	Pound. 20 cents. ....	Pound. 20 cents. ....	Pound. 20 cents. ....	Pound. 20 cents. ....	Pound. 10 cents. ....
20 per cent .....	Pound. 50 cents. ....	Pound. 50 cents. ....	Pound 50 cents. ....	Pound. 50 cents. ....	Pound 20 c-nts. ....
Pound. ....\$2 50	Pound. ....\$2 50	Pound. ....\$2 50	Pound. ....\$2 50	Pound. ....\$2 50	Pound. ....\$2 50
Pound. ....\$17 50	Pound. ....\$17 50	Pound. ....\$17 50	Pound. ....\$17 50	Pound. ....\$17 50	Pound. ....\$17 50



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Ac of March 3, 1857.	Act of March 2, 1861.
903	Oils, bay or laurel, (fixed) .....			
904	bay-rum essence .....			
905	behen, (cenne) .....			
906	bergamot, essential .....			
907	cajeput, essential .....			
908	caraway, essential .....			
909	cassia, essential .....			
910	castor .....	20 per cent	15 per cent	20 per cent
911	cinnamon, essential .....			
912	citronella .....			
913	civet .....			
914	cloves .....			
915	coal, crude .....			
916	refined, (see Oil, illuminating) .....			
917	cocoa-nut .....	10 per cent	4 per cent	10 per cent
918	cognac, or oenanthic ether .....			
919	cotton-seed .....			
920	croton .....			
921	cubeb .....			
922	fennel .....			
923	fish, n. o. p. ....	20 per cent	15 per cent	20 per cent
924	flax-seed .....			Gallon .20 cts.
925	fruit, (see Oils, apple, &c.) .....			
926	hemp-seed .....	20 per cent	15 per cent	Gallon .20 cents.
927	illuminating and naphtha, benzine, and ben- zole, refined or produced from distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances used for like purposes .....			Gallon .10 cents.
928	juniper .....			
929	laurel .....			
930	lemons, essential .....			
931	linseed .....			Gallon .20 cents.
932	mace .....			
933	mustard, not salad .....			
934	neat's-foot .....	20 per cent	15 per cent	20 per cent
935	olive, in flasks or bottles, (salad) .....	30 per cent	24 per cent	30 per cent
936	not salad and not in flasks or bottles .....	30 per cent	24 per cent	10 per cent
937	orange, essential .....			
938	organum, or red thyme, essential .....			
939	white thyme .....			
940	roses, or otto .....			
941	palm, or palm-bean .....	10 per cent	4 per cent	10 per cent
942	petroleum, crude .....			
943	rape-seed .....	20 per cent	15 per cent	Gallon .20 cents.
944	rum, essential .....			
945	salad, all .....			
946	seal .....		4 per cent	10 per cent
947	sesame seed .....			
948	spermaceti .....	20 per cent	15 per cent	20 per cent
949	valerian .....			
950	volatile, n. o. p. ....	30 per cent	24 per cent	
951	whale .....	20 per cent	15 per cent	20 per cent
952	Olives .....	30 per cent	24 per cent	30 per cent
953	Opium .....	20 per cent	15 per cent	Pound .... \$1
954	prepared for smoking and all preparations of n. o. p. ....			
955	Oranges .....	20 per cent	8 per cent	10 per cent
956	peel, (not preserved, candied, or otherwise prepared, 1870) .....	20 per cent	15 per cent	10 per cent
957	Orchill, in the weed or liquid .....			
958	Orpiment, (sulphide of arsenic) .....	10 per cent	8 per cent	Free
959	Osier or willow, prepared for basket-makers' use .....	20 per cent	15 per cent	20 per cent
960	Oysters .....			
961	Paddy .....	20 per cent	15 per cent	Pound . . . 4 cent.
962	Paintings, n. o. p. ....	Free	Free	10 per cent
963	Paintings, on glass or glasses .....	30 per cent	24 per cent	30 per cent
964	Paints, all n. o. p. ....	20 per cent	15 per cent	20 per cent
965	Palm leaf, unmanufactured .....	10 per cent	Free	Free
966	Palm nuts and kernels .....			
967	Pamphlets .....	10 per cent	8 per cent	15 per cent
968	Paper, all n. o. p. ....	30 per cent	24 per cent	30 per cent
969	manufactures of, or of which paper is a component material .....	30 per cent	24 per cent	30 per cent
970	waste or clippings .....			Free

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870	
	Pound 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	903
	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	904
	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....1\$	Pound.....\$1	905
	Pound 25 cents.	Pound 25 cents.	Pound 25 cents.	Pound. 25 cents.	Pound. 25 cents.	906
	Pound 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	907
	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	908
20 per cent	Gallon .50 cts.	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	909
	Pound.....\$2	Pound.....\$2	Pound.....\$2	Pound.....\$2	Pound.....\$2	910
	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	911
	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	912
Pound. 70 cents.	Pound.....\$1	Pound.....\$2	Pound.....\$2	Pound.....\$2	Pound.....\$2	913
	Gallon. 10 cts.; 20 per cent.	Gallon. 10, 15 cents.	Gallon. 15 cents.	Gallon. 15 cents.	Gallon. 15 cents.	914
						915
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	916
	Ounce.....\$2	Ounce.....\$4	Ounce.....\$4	Ounce.....\$4	Ounce.....\$4	917
					Gallon. 30 cents.	918
	Pound 50 cents.	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	919
	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	Pound.....\$1	920
	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	921
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	922
Gallon. 20 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 30 cents.	923
						924
Gallon. 20 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	925
						926
Gallon. 10 cents.	Gallon. 20 cents.	Gallon. 30, 40 cts.	Gallon. 40 cents.	Gallon. 40 cents.	Gallon. 40 cents.	927
	Pound 25 cents.	Pound. 25 cents.	Pound 25 cents.	Pound. 25 cents.	Pound 25 cents.	928
	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	Pound. 20 cents.	929
	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	930
Gallon. 20 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 30 cents.	931
	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	932
	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	933
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	934
30 per cent	Gallon. 50 cents.	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	935
10 per cent	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	Gallon. 25 cents.	936
	Pound 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	Pound. 50 cents.	937
	Pound 25 cents.	Pound. 25 cents.	Pound. 25 cents.	Pound. 25 cents.	Pound. 25 cents.	938
	Pound 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	Pound. 30 cents.	939
	Ounce.....\$1 50	Ounce.....\$1 50	Ounce.....\$1 50	Ounce.....\$1 50	Ounce.....\$1 50	940
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	941
	Gallon 10 cts.; 20 per cent.	Gallon. 10, 20 cts.	Gallon. 20 cents.	Gallon. 20 cents.	Gallon. 20 cents.	942
Gallon. 20 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	Gallon. 23 cents.	943
	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	Ounce.....\$2	944
	Gallon. 50 cents.	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	Gallon.....\$1	945
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	20 per cent	946
					Gallon. 30 cents.	947
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	948
	Pound.....\$1 50	Pound.....\$1 50	Pound.....\$1 50	Pound.....\$1 50	Pound.....\$1 50	949
						950
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	951
30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	952
Pound. ....\$1	Pound.....\$2	Pound.....\$2 50	Pound.....\$2 50	Pound.....\$2 50	Pound.....\$1	953
	80 per cent	100 per cent	100 per cent	100 per cent	Pound.....\$6	954
20 per cent	20 per cent	25 per cent	25 per cent	25 per cent	20 per cent	955
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	Free	956
	10 per cent	10 per cent	10 per cent	10 per cent	Free	957
Free	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	958
20 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	959
					Free	960
Pound.....½ cent.	Pound.....¾ cent.	Pound. 1½ cents.	Pound 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	961
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	962
30 per cent	35 per cent	40 per cent	40 per cent	40 per cent	40 per cent	963
20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	964
Free	Free	Free	Free	Free	Free	965
					Free	966
15 per cent	20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	967
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	968
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	969
Free	Free	Free	Free	Free	Free	970



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
971	Paper, hangings, and paper for screens or fire-boards	20 per cent	15 per cent	30 per cent
972	printing, unsized, used for books and newspapers exclusively			
973	sheathing	20 per cent	15 per cent	10 per cent
974	Paper stock, (see Grass.)			
975	Papers, illustrated			
976	Papier-maché, manufactures of	30 per cent	24 per cent	30 per cent
977	Paraffine			
978	Parchment	30 per cent	24 per cent	30 per cent
979	Parian ware, plain, white not decorated			
980	gilded, ornamented, or decorated			
981	Patent size, (mordant, 1846)	20 per cent	15 per cent	
982	Paving stones	20 per cent	15 per cent	10 per cent
983	Paving tiles	20 per cent	15 per cent	20 per cent
984	Peanuts or ground beans			
985	shelled			
986	Pearls, not set	10 per cent	4 per cent	5 per cent
987	Pearls, set	30 per cent	24 per cent	25 per cent
988	Pebbles, for spectacles			30 per cent
989	Pencils, slate	20 per cent	15 per cent	30 per cent
990	red chalk	30 per cent	24 per cent	
991	Penholders or parts thereof			
992	Penknives, jack-knives, and pocket-knives			
993	Pens, metallic, (other than gold or silver)	30 per cent	24 per cent	
994	Pen-tips			
995	Pepper, n. o. p.	30 per cent	4 per cent	
996	black	40 per cent	4 per cent	Pound .2 cents.
997	cayenne		4 per cent	Pound .3 cents.
998	cayenne ground			Pound .4 cents.
999	all ground			
1000	Percussion caps			
1001	Perfumeries, all n. o. p.	30 per cent	24 per cent	30 per cent
1002	of which alcohol forms the principal ingredient			
1003	Periodicals	20 per cent	15 per cent	15 per cent
1004	Pewter, manufactures of, or of which pewter is material of chief value	30 per cent	24 per cent	30 per cent
1005	old, fit for remanufacture only	5 per cent	4 per cent	Pound .1 cent.
1006	Philosophical and scientific apparatus and instruments, (copper not chief value)			30 per cent
1007	Philosophical apparatus and instruments imported for philosophical, literary, or religious corporations.			Free
1008	Phosphates, crude or native, for fertilizing purposes.			
1009	Pickles, all n. o. p.	30 per cent	24 per cent	30 per cent
1010	Pimento		4 per cent	Pound .2 cents.
1011	ground	40 per cent	4 per cent	
1012	Pine-apples	20 per cent	8 per cent	Free
1013	Pins, solid head or other			
1014	Pipes and pipe bowls, n. o. p.			
1015	Pipe cases, stems, tips, mouth-pieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures and all smokers' articles			
1016	Pipes, clay, common or white			100 lbs. 35 cents.
1017	Pitch	20 per cent	15 per cent	20 per cent
1018	Plaits and plaitings for bonnets	30 per cent	24 per cent	
1019	Plantains	20 per cent	8 per cent	Free
1020	Plants, crude, for dyeing or composing dyes	Free	Free	Free
1021	medicinal, n. o. p.	Free	Free	Free
1022	all n. o. p.	Free	Free	Free
1023	Plaster of Paris, unground, (sulphate of lime)	Free	Free	Free
1024	ground, (sulphate of lime)	20 per cent	15 per cent	10 per cent
1025	calcined			20 per cent
1026	Plated ware of all kinds, (copper not chief value)	30 per cent	24 per cent	30 per cent
1027	Plates engraved, of steel, wood, or other n. o. p.	10 per cent	8 per cent	
1028	copper			
1029	Platina, unmanufactured	Free	Free	Free
1030	articles of n. o. p.	30 per cent	24 per cent	30 per cent
1031	vases or retorts (or parts thereof) for chemical uses			Free
1032	Plumbago, (see Black lead)		15 per cent	10 per cent
1033	Plums, (dried)	30 per cent	8 per cent	Pound .1 cent.
1034	Pocket-books of all kinds	30 per cent	24 per cent	30 per cent
1035	Polishing powder, all			

Tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	971
.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	972
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	973
.....	.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	974
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	975
.....	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	976
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	977
.....	.....	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	978
.....	.....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	979
.....	.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	980
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	981
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	982
.....	.....	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	Pound. 1 cent.	983
.....	.....	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	Pound. 1½ cents.	984
5 per cent .....	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	985
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	986
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	987
30 per cent .....	20 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	988
.....	.....	.....	.....	.....	.....	989
.....	Dozen. 10 cents.	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	990
.....	.....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	991
.....	Gross. 10 cents.	Gross 10 cts. & 25 per cent.	Gross. 10 cts. & 25 per cent.	Gross 10 cts. & 25 per cent.	Gross. 10 cts. & 25 per cent.	992
.....	Gross. 10 cents.	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	993
Pound. 6 cents.	Pound. 12 cents.	Pound. 15 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	994
.....	.....	.....	.....	.....	.....	995
Pound. 6 cents.	.....	.....	.....	.....	.....	996
Pound. 8 cents.	.....	.....	.....	.....	.....	997
Pound. 8 cents.	Pound. 15 cents.	Pound. 18 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	998
.....	30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	999
30 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	1000
.....	.....	Gallon \$3 and 50 per cent.	Gallon \$3 and 50 per cent.	Gallon \$3 and 50 per cent.	Gallon \$3 and 50 per cent.	1001
15 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1002
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1003
Pound. 1 cent.	Pound. 1 cent.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	1004
30 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	1005
Free .....	Free .....	15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	1006
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1007
Pound. 6 cents.	Pound. 12 cents.	Pound. 15 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	1008
.....	Pound. 15 cents.	Pound. 18 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	1009
Free .....	Free .....	25 per cent .....	25 per cent .....	25 per cent .....	20 per cent .....	1010
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1011
.....	.....	Gross \$1 50 and 75 per cent.	Gross \$1 50 and 75 per cent.	Gross \$1 50 and 75 per cent.	Gross \$1 50 and 75 per cent.	1012
.....	.....	75 per cent .....	75 per cent .....	75 per cent .....	75 per cent .....	1013
100 lbs. 35 cents.	100 lbs. 35 cents.	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1014
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1015
.....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1016
20 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	10 per cent .....	1017
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1018
.....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1019
Free .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1020
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1021
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1022
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1023
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1024
.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1025
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1026
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	1027
.....	.....	.....	.....	.....	.....	1028
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1029
30 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	1030
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1031
10 per cent .....	Ton \$10	Ton \$10	Ton \$10	Ton \$10	Ton \$10	1032
Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	1033
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1034
.....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1035



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1036	Polishing-stones.....	10 per cent...	8 per cent.....	Free.....
1037	Pomades.....			
1038	Porcelain, plain, white and not decorated.....			30 per cent.....
1039	gilded, ornamented, or decorated in any manner.....			30 per cent.....
1040	Pork.....	20 per cent.....	15 per cent.....	Pound.. 1 cent.
1041	Potash, acetate of.....			10 per cent.....
1042	bichromate of.....	20 per cent.....	15 per cent.....	Pound.. 3 cents.
1043	chlorate of.....			
1044	chromate of.....	20 per cent.....	15 per cent.....	Pound.. 3 cents.
1045	hydriodate of.....		15 per cent.....	15 per cent.....
1046	iodate and iodide of.....			
1047	nitrate of, crude, (see Saltpeter).....			Free.....
1048	refined.....			
1049	prussiate of, red.....		15 per cent.....	
1050	yellow.....		15 per cent.....	15 per cent.....
1051	Potassa, muriate of.....			
1052	Potassium.....	20 per cent.....	15 per cent.....	
1053	Potatoes.....	30 per cent.....	24 per cent.....	Bushel 10 cents.
1054	Poultry, prepared, in cans, &c.....			30 per cent.....
1055	Printed matter, n. o. p.....			15 per cent.....
1056	Prunes.....	40 per cent.....	8 per cent.....	Pound.. 2 cents.
1057	Pulp, dried.....	20 per cent.....	15 per cent.....	20 per cent.....
1058	of grass for the manufacture of paper.....			
1059	Pumice and pumice-stones.....	10 per cent.....	8 per cent.....	Free.....
1060	Pumpkins.....	20 per cent.....	8 per cent.....	
1061	Putty.....	20 per cent.....	15 per cent.....	Pound.. 1 cent.
1062	Quassia wood.....		15 per cent.....	Free.....
1063	Quicksilver.....	20 per cent.....	15 per cent.....	10 per cent.....
1064	Quills.....	20 per cent.....	15 per cent.....	20 per cent.....
1065	Quinine, sulphate, and all other salts of.....	20 per cent.....	15 per cent.....	20 per cent.....
1066	Rags, all, of whatever material, n. o. p.....	5 per cent.....	Free.....	Free.....
1067	for making paper.....			
1068	woolen.....	5 per cent.....	4 per cent.....	
1069	Raisins, all n. o. p.....	40 per cent.....	8 per cent.....	Pound.. 1 cent.
1070	sultana, muscatelle, bloom.....			Pound.. 2 cents.
1071	Rasps, not over 10 inches in length.....			
1072	exceeding 10 inches.....			
1073	Ratafia.....	100 per cent.....	30 per cent.....	1st proof gal- lon 50 cents.
1074	Rattans and reeds, unmanufactured.....	10 per cent.....	Free.....	Free.....
1075	wholly or partially manufac- tured.....			20 per cent.....
1076	Red precipitate.....			20 per cent.....
1077	Resins, crude, n. o. p.....			Free.....
1078	gum, n. o. p.....			20 per cent.....
1079	Rhubarb.....	20 per cent.....	15 per cent.....	10 per cent.....
1080	Rice, cleaned.....	20 per cent.....	15 per cent.....	Pound.. 1 cent.
1081	not cleaned.....	20 per cent.....	15 per cent.....	Pound.. ½ cent.
1082	Rifles.....	30 per cent.....	24 per cent.....	30 per cent.....
1083	Roofing-slates.....	25 per cent.....	19 per cent.....	30 per cent.....
1084	tiles.....	20 per cent.....	15 per cent.....	20 per cent.....
1085	Roots, bulbous, all, n. o. p.....	Free.....	Free.....	Free.....
1086	Rope waste, for manufacture of paper.....			
1087	Rose-leaves.....			
1088	Rottenstone.....	10 per cent.....	8 per cent.....	Free.....
1089	Rubies, not set.....	10 per cent.....	4 per cent.....	5 per cent.....
1090	set.....	30 per cent.....	24 per cent.....	25 per cent.....
1091	Rum.....			
1092	Russia sheetings, flax or hemp.....			25 per cent.....
1093	Rye.....	20 per cent.....	15 per cent.....	Bushel 15 cents.
1094	flour.....	20 per cent.....	15 per cent.....	10 per cent.....
1095	Saddlery, common, tinned and japanued.....	20 per cent.....	15 per cent.....	
1096	all n. o. p.....	30 per cent.....	24 per cent.....	30 per cent.....
1097	Safflower.....	5 per cent.....	Free.....	Free.....
1098	Saffron.....	20 per cent.....	15 per cent.....	10 per cent.....
1099	cake.....	20 per cent.....	15 per cent.....	10 per cent.....
1100	Sago and sago flour.....	20 per cent.....	15 per cent.....	Pound.. ½ cent.
1101	Sail-duck.....			25 per cent.....
1102	Saleratus.....			
1103	Salmon, pickled.....			Barrel..... \$3
1104	preserved.....	30 per cent.....	24 per cent.....	30 per cent.....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1867; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1036
50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	1037
30 per cent .....	35 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	1038
30 per cent .....	40 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	1039
Pound . . 1 cent.	Pound . . 1 cent.	Pound . . 1 cent.	Pound . . 1 cent.	Pound . . 1 cent.	Pound . . 1 cent.	1040
10 per cent .....	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	1041
Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	1042
.....	Pound . . 6 cents.	Pound . . 6 cents.	Pound . . 6 cents.	Pound . . 6 cents.	Pound . . 6 cents.	1043
Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	1044
15 per cent .....	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	1045
.....	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	Pound .75 cents.	1046
.....	Pound .2 cents.	Pound .2 cents.	Pound .2 cents.	Pound .2 cents.	Pound .2 cents.	1047
.....	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	Pound . . 3 cents.	1048
.....	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	Pound .10 cents.	1049
15 per cent .....	Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	1050
.....	Free .....	Free .....	Free .....	Free .....	Free .....	1051
.....	Free .....	Free .....	Free .....	Free .....	Free .....	1052
Bushel . 10 cents.	Bushel 25 cents.	Bushel 25 cents.	Bushel 25 cents.	Bushel 25 cents.	Bushel . 25 cents.	1053
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1054
15 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1055
Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound .2 cents.	1056
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1057
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1058
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1059
.....	Free .....	Free .....	Free .....	Free .....	Free .....	1060
Pound . . 1 cent.	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound . 1½ cents.	1061
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	1062
10 per cent .....	10 per cent .....	10 and 15 per cent.	15 per cent .....	15 per cent .....	15 per cent .....	1063
20 per cent .....	20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1064
30 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	1065
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1066
10 per cent .....	Free .....	Free .....	Free .....	Free .....	Free .....	1067
.....	10 per cent .....	10 per cent .....	10 per cent .; pound .12 cts.	Pound 12 cents.	Pound . 12 cents.	1068
Pound . . 5 cents.	Pound . . 5 cents.	Pound . . 5 cents.	Pound . 5 cents.	Pound . 5 cents.	Pound . . 5 cents.	1069
.....	Pound 2 cents and 35 per cent.	Pound 10 cents and 30 per cent.	Pound 10 cents and 30 per cent.	Pound 10 cents and 30 per cent.	Pound 10 cents and 30 per cent.	1070
.....	Pound 2 cents and 35 per cent.	Pound 6 cents and 30 per cent.	Pound 6 cents and 30 per cent.	Pound 6 cents and 30 per cent.	Pound 6 cents and 30 per cent.	1071
Proof gallon 50 cents.	Proof gallon 75 cents.	Proof gall. \$2, \$2 50.	Pf. gall. \$2 50	Pf. gall. \$2 50	Pf. gall. \$2	1072
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1073
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1074
20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1075
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1076
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1077
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1078
10 per cent .....	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Free .....	1079
Pound . . 1 cent.	Pound .1½ cents.	Pound .2½ cents.	Pound 2½ cents.	Pound 2½ cents.	Pound .2 cents.	1080
Pound . . ½ cent.	Pound . . 1 cent.	Pound . 2 cents.	Pound . 2 cents.	Pound . 2 cents.	Pound . . 2 cents.	1081
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1082
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1083
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1084
Free .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1085
.....	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Free .....	1086
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1087
5 per cent .....	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1088
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1089
.....	.....	Proof gall. \$2, \$2 50.	Gallon . \$2 50	Gallon . \$2 50	Gallon . \$2	1090
25 per cent .....	30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1091
Bushel . 15 cents.	Bushel 15 cents.	Bushel 15 cents.	Bushel 15 cents.	Bushel 15 cents.	Bushel . 15 cents.	1092
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1093
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1094
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	1095
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	1096
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	1097
Pound . . ½ cent.	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound . 1½ cents.	1098
25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	Pound . 1½ cents.	1099
.....	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound 1½ cents.	Pound . 1½ cents.	1100
Barrel . . . \$3	Barrel . . . \$3	Barrel . . . \$3	Barrel . . . \$3	Barrel . . . \$3	Barrel . . . \$3	1101
30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1102
.....	.....	.....	.....	.....	.....	1103
.....	.....	.....	.....	.....	.....	1104



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1105	Salt, in bulk .....			Bushel.4 cents.
1106	in sacks, barrels, &c .....			Bushel.6 cents.
1107	Salt peter, crude .....	5 per cent .....	4 per cent .....	Free .....
1108	partially refined .....	10 per cent .....	8 per cent .....	10 per cent .....
1109	refined .....	10 per cent .....	8 per cent .....	10 per cent .....
1110	Salts, epsom, (sulphate of magnesia) .....	20 per cent .....	15 per cent .....	20 per cent .....
1111	glauber .....	20 per cent .....	15 per cent .....	20 per cent .....
1112	rochelle .....	20 per cent .....	15 per cent .....	20 per cent .....
1113	and preparations of n. o. p. ....	20 per cent .....	15 per cent .....	20 per cent .....
1114	of tin .....			10 per cent .....
1115	Sandal-wood .....			Free .....
1116	Santonine .....			
1117	Sardines, preserved in oil or otherwise .....	40 per cent .....	30 per cent .....	30 per cent .....
1118	Sarsaparilla, crude .....	20 per cent .....	15 per cent .....	10 per cent .....
1119	Sauces of all kinds, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
1120	Sausage, Bologna .....			30 per cent .....
1121	Saws, cross-cut .....			Lineal foot..8 cents.
1122	mill pit and drag, not over 9 inches wide .....			Lineal foot.12½ cents.
1123	over 9 inches wide .....			Lineal foot..20 cents.
1124	hand, not over 24 inches long .....			
1125	over 24 inches in length .....			
1126	back, not over 10 inches in length .....			
1127	over 10 inches in length .....			
1128	Scagliola tops for tables, &c .....	40 per cent .....	30 per cent .....	30 per cent .....
1129	Scammony or resin of .....			
1130	Scilla or squills .....	20 per cent .....	15 per cent .....	10 per cent .....
1131	Screws, other than iron, n. o. p. ....			
1132	Sealing-wax .....	30 per cent .....	24 per cent .....	30 per cent .....
1133	Sea-weed, n. o. p. ....			
1134	used for beds or mattresses .....	20 per cent .....	15 per cent .....	20 per cent .....
1135	Seed-lac .....	5 per cent .....	4 per cent .....	Free .....
1136	Seeds, agricultural, n. o. p. ....			Free .....
1137	all n. o. p. ....	Free .....	Free .....	Free .....
1138	anise .....	20 per cent .....	4 per cent .....	10 per cent .....
1139	star .....			
1140	annatto .....			
1141	canary .....			
1142	caraway .....			
1143	cardamom .....			
1144	castor .....			10 per cent .....
1145	cicuta, (conia or hemlock) .....			
1146	coriander .....			
1147	cumin .....			
1148	fennel .....			
1149	fenugreek .....			
1150	flax .....	20 per cent .....	15 per cent .....	Bushel 16 cents.
1151	flower, n. o. p. ....			
1152	garden, n. o. p. ....	Free .....	Free .....	Free .....
1153	hemp .....	10 per cent .....	8 per cent .....	Bushel 10 cents.
1154	hemlock .....			
1155	horticultural, n. o. p. ....		Free .....	Free .....
1156	linseed .....	10 per cent .....	Free .....	Bushel 16 cents.
1157	medicinal, n. o. p. ....		15 per cent .....	Free .....
1158	mustard .....			
1159	oil, (of like character with hemp and rape seed) .....			
1160	rape .....	10 per cent .....	8 per cent .....	Bushel 10 cents.
1161	sesame .....			
1162	worm-seed, Levant .....			
1163	for manufacturing purposes, n. o. p. ....		Free .....	Free .....
1164	Seines .....			Pound..6 cents.
1165	Senna, in leaves .....			
1166	Shaddocks .....	20 per cent .....	8 per cent .....	10 per cent .....
1167	Shale, (ton 28 bushels of 80 pounds) .....			
1168	Shell, tortoise and other, unmanufactured .....	5 per cent .....	4 per cent .....	Free .....
1169	boxes, and other manufactures .....	30 per cent .....	24 per cent .....	30 per cent .....
1170	Shell-fish .....			
1171	Shingle-bolts .....		Free .....	Free .....
1172	Shrimps .....			
1173	Shrubs, n. o. p. ....	Free .....	Free .....	Free .....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870	
100lbs. .12 cents.	100 lbs 18 cents.	160lbs 18 cents.	100 lbs 18 cents.	100 lbs 18 cents.	100 lbs. .18 cents.	1105
100lbs. .18 cents.	100lbs 24 cents.	100lbs 24 cents.	100lbs 24 cents.	100 lbs 24 cents.	100 lbs. .24 cents.	1106
Pound. .1 cent.	Pound. 2 cents.	Pound 2½ cents.	Pound 2½ cents.	Pound 2½ cents.	Pound. 2½ cents.	1107
Pound. .2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. .2 cents.	1108
Pound. .2 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. .3 cents.	1109
20 per cent . . . .	Pound. .1 cent.	Pound. .1 cent.	Pound. .1 cent.	Pound. .1 cent.	Pound. .1 cent.	1110
20 per cent . . . .	Pound. ½ cent.	Pound. ½ cent.	Pound. ½ cent.	Pound. ½ cent.	Pound. ½ cent.	1111
Pound .10 cents.	Pound 15 cents.	Pound 15 cents.	Pound 15 cents.	Pound 15 cents.	Pound. 15 cents.	1112
20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	1113
10 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	1114
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	1115
30 per cent . . . .	30 per cent . . . .	Pound . . . \$5	Pound . . . \$5	Pound . . . \$5	Pound . . . \$5	1116
10 per cent . . . .	20 per cent . . . .	50 per cent . . . .	50 per cent . . . .	50 per cent . . . .	50 per cent . . . .	1117
30 per cent . . . .	35 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	Free . . . . .	1118
30 per cent . . . .	30 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	1119
30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	1120
Lineal foot . . .8 cents.	Lineal foot . .8 cents.	Lineal foot. 10 cent.	Lineal foot. 10 cents.	Lineal foot. 10 cents.	Lineal foot. 10 cents.	1121
Lineal foot. 12½ cents.	Lineal foot 12½ cents.	Lineal foot 12½ cents.	Lineal foot 12½ cents.	Lineal foot 12½ cents.	Lineal foot. 12½ cents.	1122
Lineal foot . .20 cent's.	Lineal foot. 20 cents.	Lineal foot. 20 cents.	Lineal foot. 20 cents.	Lineal foot. 20 cents.	Lineal foot. .20 cents.	1123
Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	1124
Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	1125
Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	Dozen .75 cents and 30 per cent.	1126
Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	Doz. \$1 and 30 per cent.	1127
30 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	1128
10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	Free . . . . .	1129
30 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	Free . . . . .	1130
20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	35 per cent . . . .	1131
Free . . . . .	Pound. 10 cents.	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	1132
Free . . . . .	30 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	Free . . . . .	1133
10 per cent . . . .	30 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	1134
10 per cent . . . .	Pound. .5 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Free . . . . .	1135
10 per cent . . . .	Pound. 10 cents.	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1136
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	1137
Free . . . . .	Pound. .5 cents.	Pound. .5 cents.	Pound. .5 cents.	Pound. .5 cents.	Free . . . . .	1138
10 per cent . . . .	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. .5 cents.	1139
Free . . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	Pound. 10 cents.	1140
Free . . . . .	Bushel . . . \$1	Bushel . . . \$1	Bushel . . . \$1	Bushel . . . \$1	Free . . . . .	1141
Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Bushel . . . \$1	1142
Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Free . . . . .	1143
10 per cent . . . .	Bushel 30 cents.	Bushel 60 cents.	Bushel 60 cents.	Bushel 60 cents.	Bushel. 60 cents.	1144
Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Free . . . . .	1145
Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Pound. 5 cents.	Free . . . . .	1146
Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Free . . . . .	1147
Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Pound. 2 cents.	Free . . . . .	1148
Bushel .16 cents.	Bushel 16 cents.	Bushel 16 cents.	Bushel 16 cents.	Bushel 16 cents.	Free . . . . .	1149
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Bushel. 20 cents.	1150
Bushel. 10 cents.	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	1151
Free . . . . .	Pound. ½ cent.	Pound. ½ cent.	Pound. ½ cent.	Pound. ½ cent.	30 per cent . . . .	1152
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Pound. ½ cent.	1153
Bushel. 16 cents.	Bushel 16 cents.	Bushel 16 cents.	Bushel 16 cents.	Bushel 16 cents.	Free . . . . .	1154
Free . . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	20 per cent . . . .	30 per cent . . . .	1155
Free . . . . .	Pound. .3 cents.	Pound. .3 cents.	Pound. .3 cents.	Pound. .3 cents.	Bushel. 20 cents.	1156
Bushel. 10 cents.	Pound. .1 cent.	Pound. .1 cent.	Pound. .1 cent.	Pound. .1 cent.	20 per cent . . . .	1157
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Pound. .3 cents.	1158
Pound. .6 cents.	Pound 6½ cents.	Pound 6½ cents.	Pound. 6½ cents.	Pound. 6½ cents.	Pound. ½ cent.	1159
10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	10 per cent . . . .	Pound. ½ cent.	1160
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	10 per cent . . . .	1161
30 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	35 per cent . . . .	Free . . . . .	1162
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	1163
Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Free . . . . .	Pound. .6½ cents.	1164
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1165
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	10 per cent . . . .	1166
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Ton . . . \$1 25	1167
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1168
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1169
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1170
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1171
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	Free . . . . .	1172
Free . . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	30 per cent . . . .	1173



## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1174	Silicate of soda, or other alkaline silicates.....			
1175	Silk-worm eggs.....			
1176	Silk, raw or reeled from the cocoon, not manufac- tured.....	15 per cent....	Free.....	Free.....
1177	cocoons.....			Free.....
1178	in the gum, not more advanced than singles, tram, and thrown organzine.....	15 per cent....	12 per cent....	15 per cent....
1179	twist, of silk, or of silk and mohair.....	30 per cent....	24 per cent....	30 per cent....
1180	floss.....	25 per cent....	19 per cent....	20 per cent....
1181	waste.....			Free.....
1182	for sewing, in the gum and purified.....	30 per cent....	24 per cent....	30 per cent....
1183	spun, for filling, in skeins or cops.....			
1184	aprons, bonnets, braids.....			
1185	button cloth.....			30 per cent....
1186	buttons and ornaments for dresses.....			30 per cent....
1187	chemisettes, cords, dress, and piece silk.....			
1188	fringes.....			30 per cent....
1189	galloons.....			30 per cent....
1190	gloves, handkerchiefs, hats, hose.....			
1191	lace.....			30 per cent....
1192	mantillas, mits, pelerines, pongees.....			
1193	ribbons.....			30 per cent....
1194	scarfs, shawls, stockings, suspenders.....			
1195	tassels.....			30 per cent....
1196	trimmings.....			30 per cent....
1197	turbans, veils.....			
1198	velvets, value not over \$3 per square yard.....			25 per cent....
1199	over \$3 per square yard.....			30 per cent....
1200	vestings, watch chains, webbing.....			
1201	manufactures of, embroidered.....	30 per cent....	24 per cent....	30 per cent....
1202	all other, n. o. p.....	25 per cent....	19 per cent....	30 per cent....
1203	value not over \$1 per sq. yard.....			20 per cent....
1204	over \$1 per sq. yd.....			30 per cent....
1205	Silver, manufactures of, n. o. p.....	30 per cent....	24 per cent....	30 per cent....
1206	leaf, (package of 500 leaves).....	15 per cent....	12 per cent....	20 per cent....
1207	ore.....			
1208	Silver-plated metal, in sheets or other form.....	30 per cent....	24 per cent....	30 per cent....
1209	Sirup of sugar-cane juice.....	30 per cent....	24 per cent....	Pound.. 4 cent.
1210	Sisal grass, unmanufactured.....	25 per cent....	19 per cent....	Ton..... \$10
1211	manufactures of, n. o. p.....			20 per cent....
1212	Skates, costing 20 cents or less a pair.....			Pair... 6 cents.
1213	above 20 cents a pair.....			30 per cent....
1214	Skins, raw, n. o. p.....	20 per cent....	15 per cent....	5 per cent....
1215	tanned and dressed, n. o. p.....	20 per cent....	15 per cent....	20 per cent....
1216	dried, salted, or pickled.....			5 per cent....
1217	Angora goat, raw or unmanufactured, wool on.....			
1218	asses'.....			30 per cent....
1219	sheep, raw or unmanufactured, wool on, washed or unwashed.....			15 per cent....
1220	goat, raw.....			
1221	calf, tanned.....			25 per cent....
1222	Slate, chimney pieces, mantels, pencils, slabs for tables, and all other manufactures of, n. o. p.....	20 per cent....	15 per cent....	30 per cent....
1223	Slates.....	25 per cent....	19 per cent....	30 per cent....
1224	Smalts.....	20 per cent....	15 per cent....	Free.....
1225	Soap stocks and stuffs.....	10 per cent....	8 per cent....	10 per cent....
1226	fancy, perfumed, honey, transparent, all toilet and shaving soap.....	30 per cent....	24 per cent....	30 per cent....
1227	all other, n. o. p.....	30 per cent....	24 per cent....	30 per cent....
1228	Soda, ash.....	10 per cent....	4 per cent....	Free.....
1229	bicarbonate of.....			Pound.. 1 cent.
1230	carbonates of, all, n. o. p.....		8 per cent....	20 per cent....
1231	caustic.....			
1232	hyposulphate of.....			20 per cent....
1233	nitrate of, or cubic niter.....			
1234	sal, or brinal.....	20 per cent....	8 per cent....	20 per cent....
1235	Sparterre, for making or ornamenting hats, &c.....	30 per cent....	24 per cent....	30 per cent....
1236	Spelter, in blocks or pigs.....	5 per cent....	4 per cent....	Pound.. 1 cent.
1237	in sheets.....	15 per cent....	12 per cent....	Pound.. 1½ cents.
1238	manufactures of.....	15 per cent....	12 per cent....	30 per cent....
1239	Spices, all, n. o. p.....		4 per cent....	20 per cent....
1240	if ground or prepared.....			

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
					Pound... $\frac{1}{2}$ cent	1174
					Free	1175
Free	Free	Free	Free	Free	Free	1176
Free	Free	Free	Free	Free	Free	1177
25 per cent	25 per cent	35 per cent	35 per cent	35 per cent	35 per cent	1178
40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	1179
30 per cent	30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	1180
Free	Free	Free	Free	Free	Free	1181
40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	1182
		25 and 35 per ct.	35 per cent	35 per cent	35 per cent	1183
		60 per cent	60 per cent	60 per cent	60 per cent	1184
40 per cent	See Lastings.	See Lastings.	See Lastings.	See Lastings.	See Lastings.	1185
40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	50 per cent	1186
		60 per cent	60 per cent	60 per cent	60 per cent	1187
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1188
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1189
		60 per cent	60 per cent	60 per cent	60 per cent	1190
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1191
		60 per cent	60 per cent	60 per cent	60 per cent	1192
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1193
		60 per cent	60 per cent	60 per cent	60 per cent	1194
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1195
40 per cent	40 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1196
		60 per cent	60 per cent	60 per cent	60 per cent	1197
30 per cent	25 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1198
40 per cent	30 per cent	60 per cent	60 per cent	60 per cent	60 per cent	1199
		60 per cent	60 per cent	60 per cent	60 per cent	1200
30 per cent	35 per cent					1201
40 per cent	40 per cent	50 per cent	50 per cent	50 per cent	50 per cent	1202
						1203
30 per cent	30 per cent					1204
40 per cent	40 per cent					1205
30 per cent	35 per cent	40 per cent	40 per cent	40 per cent	40 per cent	1206
20 per cent	Package. 75 cts.	Package. 75 cts.	Package. 75 cts.	Package. 75 cts.	Package. 75 cts.	1207
	Free	Free	Free	Free	Free	1208
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	1209
Pound 2 and 2 $\frac{1}{2}$ cents.	Pound. 2 cents.	Pound. 2 $\frac{1}{2}$ cents.	Pound. 2 $\frac{1}{2}$ cents.	Pound. 2 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	1210
Ton.....\$10	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	Ton.....\$15	1211
20 per cent	25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	1212
Pair...6 cents.	Pair...8 cents.	Pair...8 cents.	Pair...8 cents.	Pair...8 cents.	Pair...8 cents.	1213
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	35 per cent	1214
5 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	1215
20 per cent	25 per cent	25 per cent	25 per cent	25 per cent	25 per cent	1216
5 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	1217
			30 per cent	30 per cent	30 per cent	1218
30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	1219
15 per cent	15 per cent	20 per cent	30 per cent	30 per cent	30 per cent	1220
25 per cent	30 per cent	30 per cent	30 per cent	30 per cent	Free	1221
					30 per cent	1222
30 per cent	40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	1223
30 per cent	40 per cent	40 per cent	40 per cent	40 per cent	40 per cent	1224
Free	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	1225
10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	10 per cent	1226
30 per cent	Pound. 2 cents and 30 per ct.	Pound. 10 cents and 25 per ct.	Pound. 10 cents and 25 per ct.	Pound. 10 cents and 25 per ct.	Pound. 10 cents and 25 per ct.	1227
30 per cent	35 per cent	Pound. .1 cent and 30 per ct.	Pound. .1 cent and 30 per ct.	Pound. .1 cent and 30 per ct.	Pound. .1 cent and 30 per ct.	1228
Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	1229
Pound... 1 cent.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	1230
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	1231
Pound... 1 cent.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	1232
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	Free	1233
					Pound... $\frac{1}{2}$ cent.	1234
Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	Pound... $\frac{1}{2}$ cent.	30 per cent	1235
30 per cent	30 per cent	30 per cent	30 per cent	30 per cent	Pound. 1 $\frac{1}{2}$ cents.	1236
Pound... 1 cent.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 1 $\frac{1}{2}$ cents.	Pound. 2 $\frac{1}{2}$ cents.	1237
Pound. 1 $\frac{1}{2}$ cents.	Pound. 2 cents.	Pound. 2 $\frac{1}{2}$ cents.	Pound. 2 $\frac{1}{2}$ cents.	Pound. 2 $\frac{1}{2}$ cents.	35 per cent	1238
30 per cent	35 per cent	35 per cent	35 per cent	35 per cent	Pound. 20 cents.	1239
20 per cent	20 per cent	20 per cent	20 per cent	20 per cent	Pound. 30 cents.	1240



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1241	Spirits, distilled from grain, and all compounds or preparations of which distilled spirits is a component part of chief value .....	100 per cent .....	30 per cent .....	1st pf. gal. 40 cts.
1242	Spirituos liquors, n. o. p. ....	.....	.....	33½ per cent .....
1243	beverages and bitters containing spirits, n. o. p. ....	.....	.....	1st pf. gal. 50 cts.
1244	Sponges .....	20 per cent .....	8 per cent .....	10 per cent .....
1245	Spunk .....	20 per cent .....	15 per cent .....	10 per cent .....
1246	Starch, burnt, (see Gum, substitute) .....	.....	.....	10 per cent .....
1247	of potatoes or corn .....	.....	.....	.....
1248	of rice, or any other material .....	20 per cent .....	15 per cent .....	20 per cent .....
1249	Statuary, n. o. p. ....	.....	Free .....	10 per cent .....
1250	Stave-bolts .....	.....	Free .....	Free .....
1251	Staves, for pipes, hogsheds, or other casks .....	.....	.....	Free .....
1252	other .....	.....	.....	20 per cent .....
1253	Steel, unmanufactured, n. o. p. ....	20 per cent .....	15 per cent .....	.....
1254	in ingots, bars, coils, and sheets .....	15 per cent .....	12 per cent .....	.....
1255	valued at 7 cents or less per pound .....	.....	.....	Pound. 1½ cents.
1256	valued at above 7 cents, not above 11 cents per pound .....	.....	.....	Pound. 2 cents
1257	valued at above 11 cents per pound .....	.....	.....	.....
1258	in any other form, n. o. p. ....	.....	.....	20 per cent .....
1259	wire, not less than ¼ inch in diameter, valued at 7 cents or less per pound .....	.....	.....	Pound. 1½ cents.
1260	valued at above 7 cents, not above 11 cents per pound .....	.....	.....	Pound 2 cents.
1261	valued at above 11 cents per pound .....	.....	.....	.....
1262	less than ¼ inch in diameter, not less than No. 16 wire gauge .....	.....	.....	Pound. 2 cents and 15 per ct.
1263	less or finer than No. 16 .....	.....	.....	Pound. 2½ cents and 15 per ct.
1264	crinoline, corset, and hat wire .....	.....	.....	.....
1265	all, n. o. p. ....	.....	.....	20 per cent .....
1266	railway bars .....	.....	.....	.....
1267	part steel .....	.....	.....	.....
1268	squares .....	.....	.....	.....
1269	manufactures of, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
1270	Stereotype plates .....	20 per cent .....	15 per cent .....	20 per cent .....
1271	Stick lac .....	.....	.....	Free .....
1272	Stone, for building, (1870; freestone, sandstone, granite, and all building and monumental, except marble) .....	10 per cent .....	8 per cent .....	10 per cent .....
1273	Stones, precious, not set .....	10 per cent .....	8 per cent .....	5 per cent .....
1274	set .....	30 per cent .....	24 per cent .....	.....
1275	Stoneware, above the capacity of 10 gallons .....	.....	.....	Free .....
1276	common and not ornamented .....	.....	.....	20 per cent .....
1277	all other, gilt, painted, printed, or glazed .....	30 per cent .....	24 per cent .....	25 per cent .....
1278	Straw, manufactures of, n. o. p. ....	30 per cent .....	24 per cent .....	30 per cent .....
1279	Strings, of gut, for musical instruments or other purposes .....	20 per cent .....	15 per cent .....	20 per cent .....
1280	Strychnine, and its salts .....	.....	.....	20 per cent .....
1281	Substances expressly used for manures .....	.....	.....	Free .....
1282	Sugar .....	30 per cent .....	24 per cent .....	.....
1283	raw, muscovado or brown .....	.....	.....	Pound. ¼ cent.
1284	not above No. 12 Dutch standard .....	.....	.....	.....
1285	white, and clayed, (not refined) .....	.....	.....	Pound. ¼ cent
1286	above No. 12, (No. 12, not above No. 15, 1862) .....	.....	.....	.....
1287	above No. 15, not above No. 20, not stove-dried .....	.....	.....	.....
1288	all (raw or muscovado, repealed December 22, 1870,) not above No. 7 Dutch standard .....	.....	.....	.....
1289	ditto, above No. 7, not above No. 10 .....	.....	.....	.....
1290	ditto, above No. 10, not above No. 13 .....	.....	.....	.....
1291	ditto, above No. 13, not above No. 16 .....	.....	.....	.....
1292	ditto, above No. 16, not above No. 20 .....	.....	.....	.....
1293	ditto, above No. 20 .....	.....	.....	.....

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
1st pf. gal. 50 cts. 33½ per cent .....	1st pf. gal. ... \$1 50 per cent .....	Pf. gal. \$2, \$2 50 Gallon 50 cents and 100 per ct.	Pf. gallon. \$2 50 Gallon 50 cents and 100 per ct.	Pf. gallon. \$2 50 Gallon 50 cents and 100 per ct.	Pf. gallon. ... \$2 Gallon . 50 cents and 100 per ct.	1241 1242
Gallon. 50 cents. 10 per cent .....	Gallon. 75 cents. 20 per cent .....	Gallon. \$2, \$2 50 20 per cent .....	Gallon . \$2 50 20 per cent .....	Gallon . \$2 50 20 per cent .....	Gallon . . . . . \$2 20 per cent .....	1243 1244
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1245
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1246
.....	.....	Pound. .1 cent and 20 per ct.	Pound. .1 cent and 20 per ct.	Pound. .1 cent and 20 per ct.	Pound. .1 cent and 20 per ct.	1247
20 per cent .....	Pound. .½ cent and 20 per ct.	Pound. 3 cents and 20 per ct.	Pound 3 cents and 20 per ct.	Pound. 3 cents and 20 per ct.	Pound. .3 cents and 20 per ct.	1248
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1249
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1250
Free .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1251
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1252 1253 1254
Pound. 1½ cents.	Pound. 1½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	1255
Pound. .2 cents.	Pound. 2½ cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. .3 cents.	1256
.....	.....	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	1257
20 per cent .....	25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1258
Pound. 1½ cents.	Pound. 1½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	Pound. 2½ cents.	1259
Pound. .2 cents.	Pound. 2½ cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. 3 cents.	Pound. .3 cents.	1260
.....	.....	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	Pound. 3½ cents and 10 per ct.	1261
Pound. .2 cents and 15 per ct.	Pound. 2 cents and 20 per ct.	Pound. 2½ cents and 20 per ct.	Pound. 2½ cents and 20 per ct.	Pound. 2½ cents and 20 per ct.	Pound. 2½ cents and 20 per ct.	1262
Pound. 2½ cents and 15 per ct.	Pound. 2½ cents and 20 per ct.	Pound. 3 cents and 20 per ct.	Pound. 3 cents and 20 per ct.	Pound. 3 cents and 20 per ct.	Pound. .3 cents and 20 per ct.	1263
.....	.....	.....	.....	.....	Pound. .9 cents and 10 per ct.	1264
20 per cent .....	25 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1265
.....	.....	.....	.....	.....	Pound. 1½ cents.	1266
.....	.....	.....	.....	.....	Pound. .1 cent.	1267
.....	.....	Pound. 6 cents and 30 per ct.	Pound. 6 cents and 30 per ct.	Pound. 6 cents and 30 per ct.	Pound. .6 cents and 30 per ct.	1268
30 per cent .....	35 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	1269
20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1270
Free .....	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Pound. 10 cents.	Free .....	1271
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Ton. .... \$1 50	1272
5 per cent .....	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1273
25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1274
Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1275
20 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1276
25 per cent .....	35 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	40 per cent .....	1277
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1278
20 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1279
20 per cent .....	30 per cent .....	Ounce. . \$1 50	Ounce. . \$1 50	Ounce. . \$1 50	Ounce. . \$1 50	1280
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1281
.....	.....	.....	.....	.....	.....	1282
.....	.....	.....	.....	.....	.....	1283
Lb. 2 cts, 2½ cts.	Pound . 2½ cts.	Pound 3 cents	Pound. 3 cents.	Pound. 3 cents.	.....	1284
.....	.....	.....	.....	.....	.....	1285
Lb. 2½ cts., 3 cts.	Pound. 3 cents.	Pound. 3½ cents.	Pound. 3½ cents.	Pound. 3½ cents.	.....	1286
.....	Pound. 3½ cents.	Pound. 4 cents.	Pound. 4 cents.	Pound. 4 cents.	.....	1287
.....	.....	.....	.....	.....	Pound. .1½ cents.	1288
.....	.....	.....	.....	.....	Pound. .2 cents.	1289
.....	.....	.....	.....	.....	Pound. .2½ cents.	1290
.....	.....	.....	.....	.....	Pound. .2¾ cents.	1291
.....	.....	.....	.....	.....	Pound. .3¼ cents.	1292
.....	.....	.....	.....	.....	Pound. .4 cents.	1293



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1294	Sugar, all refined loaf, lump, crushed, powdered, granulated, (and all stove-dried or other sugar above No. 20, 1862).....			Pound. 2 cents.
1295	all, after being refined, when tiuctured, colored, or adulterated, &c.....			Pound. 4 cents.
1296	ditto, value less than 30 cents per pound.....			
1297	ditto, value above 30 cents per pound, or sold by box, package, or otherwise.....			
1298	Sulphur flour.....	20 per cent	15 per cent	20 per cent
1299	Sumac.....	5 per cent	4 per cent	Free
1300	Sweetmeats, jars filled with, preserved in sugar, brandy, or molasses, n. o. p.....	40 per cent	30 per cent	30 per cent
1301	Sword-blades.....			
1302	Swords.....			
1303	Tallow.....	10 per cent	8 per cent	Pound. 1 cent.
1304	Tannin.....			
1305	Tapioca.....	20 per cent	15 per cent	10 per cent
1306	Tar.....	20 per cent	15 per cent	20 per cent
1307	Tartar emetics or tartrate of antimony.....			20 per cent
1308	Tea plants.....			
1309	Teas of all kinds.....			
1310	imported direct from place of growth, in American vessels or in foreign vessels, by treaty exempt from discriminating duties.	Free	Free	Free
1311	Teasels.....			10 per cent
1312	Teeth, manufactured.....			10 per cent
1313	Terra alba.....			
1314	Terra japonica.....	10 per cent	Free	Free
1315	Terne tin and tagger tin.....	15 per cent	8 per cent	10 per cent
1316	Tica, crude.....			
1317	Tiles, encaustic.....			30 per cent
1318	Timber, hewn or sawed.....			20 per cent
1319	round, unmanufactured, n. o. p.....			
1320	ship.....			
1321	used in building wharves.....			20 per cent
1322	Tin, in bars, blocks, or pigs.....	5 per cent	Free	Free
1323	manufactures of, n. o. p.....	30 per cent	24 per cent	30 per cent
1324	in plates or sheets.....	15 per cent	8 per cent	10 per cent
1325	foil.....	15 per cent	12 per cent	10 per cent
1326	Tin plates, galvanized, coated with any metal.....			Pound. 2 cents.
1327	muriate and oxide of.....			
1328	Tinctures, medicinal, and for the toilet.....	30 per cent	24 per cent	
1329	Tobacco, in leaf, unmanufactured, not stemmed.....	30 per cent	24 per cent	25 per cent
1330	stemmed.....	30 per cent	24 per cent	25 per cent
1331	ditto, int'l rev. tax.....			
1332	smoking, (exclusively of stems or leaves, or of leaf with stem,) and all fine-cut shorts and refuse of chewing tobacco.....			
1333	ditto, internal revenue tax.....			
1334	stems.....			
1335	chewing, fine-cut, plug, or twist; all twisted by hand or otherwise prepared from the leaf, without the use of machine or instrument, not pressed or sweetened; also stemmed and all kinds of manufactured tobacco.....	40 per cent	30 per cent	30 per cent
1336	ditto, internal revenue tax.....			
1337	unmanufactured, n. o. p.....			
1338	cigars and cheroots.....	40 per cent	30 per cent	
1339	ditto, internal revenue tax.....			
1340	value \$5 or less per mille, (1864, \$15 or less).....			Pound. 20 cents.
1341	value over \$5, not over \$10 per mille, (1864, \$15, not over \$30).....			Pound. 40 cents.
1342	value over \$10, (1862, not over \$20,) per mille, (1864, over \$30, not over \$45).....			Pound. 60 cents and 10 pr. ct.
1343	(1862 over \$20 per mille,) (1864, over \$45 per mille).....			
1344	cigarettes, weighing over 3 lbs. per 1,000.....	As cigars	As cigars	As cigars
1345	ditto internal revenue tax.....			

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Lb..4 cts., 5 cts.	Pound..4 cents.	Pound..5 cents.	Pound..5 cents.	Pound..5 cents.	Pound..4 cents.	1294
Lb..6 cts., 8 cts.	Pound..10 cents.	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	1295 1296
20 per cent .....	20 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	50 per cent .....	1297
Free .....	10 per cent .....	Ton..\$20 and 15 per cent.	Ton..\$20 and 15 per cent.	Ton..\$20 and 15 per cent.	Ton..\$20 and 15 per cent.	1298
30 per cent .....	35 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	1299
10 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1300
Pound..1 cent.	Pound..1 cent.	45 per cent .....	45 per cent .....	45 per cent .....	45 per cent .....	1301
10 per cent .....	20 per cent .....	Pound..1 cent.	Pound..1 cent.	Pound..1 cent.	Pound..1 cent.	1302
20 per cent .....	20 per cent .....	Pound.....\$2	Pound.....\$2	Pound.....\$2	Pound.....\$2	1303
Pound..10 cents.	Pound..15 cents.	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1304
Pound..15 cents, 20 cents.	Pound 20 cents.	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1305
10 per cent .....	10 per cent .....	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	Pound..15 cents.	1306
10 per cent .....	20 per cent .....	Pound..25 cents.	Pound..25 cents.	Pound..25 cents.	Pound..15 cents.	1307
Free .....	Free .....	Pound..25 cents.	Pound..25 cents.	Pound..25 cents.	Free .....	1308
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Pound..15 cents.	1309
10 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	10 per cent .....	1310
Free .....	Free .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1311
10 per cent .....	25 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1312
30 per cent .....	35 per cent .....	Free .....	Free .....	Free .....	20 per cent .....	1313
20 per cent .....	20 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	Free .....	1314
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	25 per cent .....	1315
Free .....	15 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	20 per cent .....	1316
30 per cent .....	35 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	35 per cent .....	1317
10 per cent .....	25 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	20 per cent .....	1318
Pound..2 cents.	Pound..2½ cents.	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	1319
30 per cent .....	30 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	Free .....	1320
10 per cent .....	30 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1321
Pound..2 cents.	Pound..2½ cents.	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1322
25 per cent .....	Pound..25 cents.	15 per cent .....	15 per cent .....	15 per cent .....	15 per cent .....	1323
25 per cent .....	Pound..35 cents.	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1324
		25 per cent .....	25 per cent .....	25 per cent .....	25 per cent .....	1325
		30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1326
		Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	Pound..2½ cents.	1327
		30 per cent .....	30 per cent .....	30 per cent .....	30 per cent .....	1328
		Pound 35 cents.	Pound 35 cents.	Pound 35 cents.	Pound 35 cents.	1329
		Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	Pound 50 cents.	1330
				Pound 32 cents.	Pound 32 cents.	1331
				Pound 50 cents	Pound 50 cents.	1332
				Pound 16 cents	Pound 16 cents.	1333
		Pound..15 cents.	Pound..15 cents.	Pound 15 cents	Pound 15 cents.	1334
30 per cent .....	Pound..35 cents.	Pound..50 cents.	Pound..50 cents.	Pound..50 cents.	Pound 50 cents.	1335
				Pound 32 cents.	Pound 32 cents.	1336
				30 per cent .....	30 per cent .....	1337
			Pound..\$3 and 50 per cent.	Pound..\$2 50 and 25 per cent.	Pound...\$2 50 and 25 pr. ct.	1338
				Mille.....\$5	Mille.....\$5	1339
Pound..20 cents.	Pound..35 cents.	Pound 75 cents and 20 pr. ct.				1340
Pound..40 cents.	Pound..60 cents.	Pound...\$1 25 and 30 pr. ct.				1341
Pound..60 cents and 10 pr. ct.	Pound 80 cents and 10 pr. ct.	Pound \$2 and 50 per cent.				1342
	Pound \$1 and 10 per cent.	Pound \$3 and 60 per cent.				1343
As cigars .....	As cigars .....	As cigars .....	Pound \$3 and 50 per cent.	Pound \$2 50 and 25 per cent.	Pound...\$2 50 and 25 pr. ct.	1344
				Mille.....\$5	Mille.....\$5	1345



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1346	Tobacco, cigarettes, weighing not over 3 lbs. per 1,000 .....			
1347	ditto, internal rev. tax .....			
1348	snuff of tobacco, or as substitute for tobacco, ground, dry, damp, pickled, scented, and otherwise .....	40 per cent .....	30 per cent .....	Pound. 10 cents.
1349	ditto, internal revenue tax .....			
1350	snuff flour, unprepared, in whole or part .....			
1351	Tooth-washes, pastes, &c. ....			
1352	Toys, wooden and other, for children .....	30 per cent .....	24 per cent .....	30 per cent .....
1353	Trees, fruit, shade, lawn, &c., ornamental, n. o. p. ....	Free .....	Free .....	Free .....
1354	Turmeric .....	5 per cent .....	4 per cent .....	Free .....
1355	Turpentine, spirits of .....	20 per cent .....	15 per cent .....	30 per cent .....
1356	Turtles, green .....	20 per cent .....	15 per cent .....	10 per cent .....
1357	Tutenag, (teutenegue,) in blocks or pigs .....	5 per cent .....	4 per cent .....	Pound. 1 cent.
1358	in sheets .....	15 per cent .....	12 per cent .....	Pound. 1½ cent.
1359	manufactures of .....	30 per cent .....	24 per cent .....	30 per cent .....
1360	Type-metal .....	20 per cent .....	15 per cent .....	20 per cent .....
1361	Types, new .....	20 per cent .....	15 per cent .....	20 per cent .....
1362	old, and fit only to be remanufactured .....	20 per cent .....	15 per cent .....	Free .....
1363	Umbrellas, parasols, sunshades, not silk .....	30 per cent .....	24 per cent .....	30 per cent .....
1364	silk .....	30 per cent .....	24 per cent .....	30 per cent .....
1365	Varnish, valued at \$1 50 or less per gallon .....			20 per cent .....
1366	valued at above \$1 50 per gallon .....			20 per cent .....
1367	Vegetable substances for beds or mattresses .....			20 per cent .....
1368	unmanufactured, n. o. p. ....	25 per cent .....	19 per cent .....	
1369	for cordage, unmanufac- tured, n. o. p. ....	25 per cent .....	19 per cent .....	Ton.....\$10
1370	Vegetables, n. o. p. ....	25 per cent .....	19 per cent .....	10 per cent .....
1371	for dyeing .....	5 per cent .....	Free .....	Free .....
1372	prepared .....	40 per cent .....	30 per cent .....	30 per cent .....
1373	Vellum .....	30 per cent .....	24 per cent .....	30 per cent .....
1374	Verdigris, (subacetate of copper) .....	20 per cent .....	15 per cent .....	10 per cent .....
1375	Vermicelli and all similar preparations .....	30 per cent .....	24 per cent .....	30 per cent .....
1376	Vermuth .....			
1377	Vinegar .....	30 per cent .....	24 per cent .....	Gallon .6 cents.
1378	acetous or concentrated .....			
1379	Vitriol, blue, or Roman, (sulphate of copper) .....	20 per cent .....	15 per cent .....	20 per cent .....
1380	green, (sulphate of iron) .....	20 per cent .....	15 per cent .....	Pound. ¼ cent.
1381	white, (sulphate of zinc) .....	20 per cent .....	15 per cent .....	20 per cent .....
1382	Wafers .....	30 per cent .....	24 per cent .....	30 per cent .....
1383	Walnuts, all kinds .....			
1384	Waste, flocks, or shoddy of wool .....	5 per cent .....	4 per cent .....	10 per cent .....
1385	all, n. o. p. ....			10 per cent .....
1386	Watches, gold and silver, &c. ....	10 per cent .....	8 per cent .....	15 per cent .....
1387	Watch cases, movements, parts of watches .....	10 per cent .....	8 per cent .....	15 per cent .....
1388	materials .....	10 per cent .....	4 per cent .....	15 per cent .....
1389	jewels .....			
1390	Weld .....	5 per cent .....	Free .....	Free .....
1391	Whalebone, the produce of foreign fisheries .....	20 per cent .....	15 per cent .....	20 per cent .....
1392	all manufactures, n. o. p. ....			30 per cent .....
1393	Wheat .....	20 per cent .....	15 per cent .....	Bushel .20 cents.
1394	flour .....	20 per cent .....	15 per cent .....	
1395	Whiting, dry .....	20 per cent .....	15 per cent .....	Pound. ¼ cent.
1396	ground in oil .....	20 per cent .....	15 per cent .....	
1397	Wines of all kinds, (1870, not over 22 per cent. al- cohol) .....	40 per cent .....	30 per cent .....	40 per cent .....
1398	value not over 50 cents per gallon, (1870, not over 40 cents per gallon) .....			
1399	value over 50 cents per gallon, not over \$1 per gallon, (over 40 cents, not over \$1) .....			
1400	value over \$1 per gallon .....			
1401	champagne and other sparkling, in bottles of ½ pint each, or less .....			
1402	champagne and other sparkling, in bot- tles of over ½, not over 1 pint .....			
1403	champagne and other sparkling, in bottles of over 1 pint, not over 1 quart .....			
1404	champagne and other sparkling, in bottles of over 1 quart each, (extra) .....			
1405	Wine bottles, extra .....			
1406	Wood, unmanufactured, n. o. p. ....	30 per cent .....	24 per cent .....	20 per cent .....





## III.—Comparative Statement of the rates of duties and imposts under the several

ARTICLES ENUMERATED.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1407	Wood, in logs, and round unmanufactured timber, (and ship timber,) n. o. p. ....			
1408	manufactures of, or of which wood is the chief component part, n. o. p. ....	30 per cent ....	24 per cent ....	30 per cent ....
1409	cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, and all cabinet wood unmanufactured. ....	20 per cent ....	8 per cent ....	Free ....
1410	the same, manufactures of. ....	40 per cent ....	30 per cent ....	30 per cent ....
1411	poplar and other woods for the manufacture of paper. ....			
1412	boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber used in building wharves. ....	20 per cent ....	15 per cent ....	20 per cent ....
1413	Wool, unmanufactured. ....	30 per cent ....	24 per cent ....	
1414	sheep, unmanufactured, valued 20 cents or less per pound; also hair of alpaca goat and other like animals, (1861, less than 18 cents per pound;) (1864, 12 cents or less per pound). ....		Free ....	5 per cent ....
1415	ditto, value 18 to 24 cents per pound; (1864, 12 to 24 cents). ....			Pound.3 cents.
1416	ditto, value above 24 cents per pound; (1864, 24 to 32 cent) ....			Pound.9 cents.
1417	ditto, value over 32 cents per pound. ....			
1418	mixed, to reduce value to 18 cents per pound or less, to evade duty. ....			Pound.9 cents.
1419	on sheepskins, washed or unwashed. ....			15 per cent ....
1420	Class I.—Clothing wools, unwashed, value 32 cents or less per pound. ....			
1421	value exceeding 32 cents per lb. ....			
1422	Class II.—Combing wools, value 32 cents or less per pound. ....			
1423	value exceeding 32 cents per lb. ....			
1424	Class III.—Carpet wools, value 12 cents or less per pound. ....			
1425	value exceeding 12 cents per lb. ....			
1426	of Class I, washed. ....			
1427	of all classes, scoured. ....			
1428	Woolen rags. ....			
1429	Woolen and worsted yarns. ....	25 per cent ....	19 per cent ....	
1430	ditto, for carpets, valued less than 50 cents per pound, not exceeding No. 14. ....			25 per cent ....
1431	ditto, for carpets, valued less than 50 cents per pound, exceeding No. 14. ....			30 per cent ....
1432	ditto, not exceeding 40 cents per pound. ....			
1433	ditto, over 40 cents, not exceeding 60 cents per pound. ....			
1434	ditto, over 60 cents, not exceeding 80 cents per pound. ....			
1435	ditto, above 80 cents per pound. ....			
1436	ditto, valued over 50 cents, not over \$1 per pound. ....			Pound.12 cents and 15 per ct.
1437	ditto, over \$1 per pound. ....			Pound.12 cents and 25 per ct.
1438	Woolen balmorals, (blankets, flannels, hats, knit-goods, 1867,) composed wholly or in part of worsted, the hair of the alpaca goat or other like animals, except such as are composed in part of wool, n. o. p., value not over 40 cents per pound. ....			
1439	ditto, over 40 cents, not over 60 cents per pound. ....			

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
					Free .....	1407
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1408
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1409
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	1410
					Free .....	1411
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	1412
						1413
5 per cent .....	5 per cent .....	Pound..3 cents.				1414
Pound..3 cents.	Pound..3 cents.	Pound..6 cents.				1415
Pound..9 cents.	Pound..9 cents.	Pound.10 cents and 10 per ct.				1416
		Pound.12 cents and 10 per ct.				1417
Pound..9 cents.	Pound..9 cents.	Payshigh't duty				1418
15 per cent .....	15 per cent .....	20 per cent .....	30 per cent .....	30 per cent .....	Same as other wool.	1419
			Pound.10 cents and 11 per ct.	Pound.10 cents and 11 per ct.	Pound.10 cents and 11 per ct.	1420
			Pound.12 cents and 10 per ct.	Pound.12 cents and 10 per ct.	Pound.12 cents and 10 per ct.	1421
			Pound.10 cents and 11 per ct.	Pound.10 cents and 11 per ct.	Pound.10 cents and 11 per ct.	1422
			Pound.12 cents and 10 per ct.	Pound.12 cents and 10 per ct.	Pound.12 cents and 10 per ct.	1423
			Pound.3 cents.	Pound..3 cents.	Pound.3 cents.	1424
			Pound.6 cents.	Pound..6 cents.	Pound.6 cents.	1425
			Double duty...	Double duty...	Double duty...	1426
			Treble duty...	Treble duty...	Treble duty...	1427
		Pound.3 cents.	Pound.12 cents.	Pound.12 cents.	Pound.12 cents.	1428
						1429
25 per cent .....	30 per cent .....	Pound.16 cents and 25 per ct.				1430
30 per cent .....	35 per cent .....	35 per cent .....				1431
			Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	1432
			Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	1433
			Pound.40 cents and 35 per ct.	Pound.40 cents and 35 per ct.	Pound.40 cents and 35 per ct.	1434
			Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	1435
Pound..12 cents and 15 per ct.	Pound.12 cents and 20 per ct.	Pound.20 cents and 25 per ct.				1436
Pound..12 cents and 25 per ct.	Pound.12 cents and 30 per ct.	Pound.24 cents and 30 per ct.				1437
			Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	1438
			Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	1439



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1440	Woolen balmorals, &c., over 60 cents, not over 80 cents per pound . . . . .			
1441	ditto, over 80 cents per pound . . . . .			
1442	composed wholly or in part of wool . . . . .			
1443	balmoral skirts and skirtings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animals, made up or manufactured, except knit goods . . . . .			
1444	belts, endless, for paper or printing machines . . . . .			25 per cent . . . .
1445	beltings, bindings, braids, buttons, or barrel button, and buttons of other form for tassels or ornaments, cords, dress trimmings, fringes, galloons, gimps, head-nets, webbings, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material, ("Unmixed with silk" repealed March 29, 1867) . . . . .			
1446	blanketing for printing machines . . . . .			25 per cent . . . .
1447	blankets, value not exceeding 28 cents per pound . . . . .			Pound . . 6 cents and 10 per ct.
1448	value exceeding 28 cents, not exceeding 40 cents per pound . . . . .	20 per cent . . . .	15 per cent . . . .	Pound . . 6 cents and 25 per ct.
1449	value exceeding 40 cents per pound . . . . .	20 per cent . . . .	15 per cent . . . .	Pound . 12 cents and 20 per ct.
1450	bunting, and all stained, colored, or printed goods . . . . .			30 per cent . . . .
1451	cloth n. o. p . . . . .			Pound . 12 cents and 25 per ct.
1452	delaines, cashmere delaines, muslin delaines, barege delaines, gray or uncolored goods of similar description . . . . .			25 per cent . . . .
1453	ditto, valued not exceeding 40 cents per square yard . . . . .			
1454	ditto, valued exceeding 40 cents per sq. yard . . . . .			
1455	ditto, stained, colored, or printed . . . . .			30 per cent . . . .
1456	flannels, (baizes, beckings, and floor-cloth, 1846 and 1857) . . . . .	25 per cent . . . .	19 per cent . . . .	
1457	unbleached, valued 30 cents or less per square yard . . . . .			25 per cent . . . .
1458	unbleached, valued above 30 cents per square yard . . . . .			30 per cent . . . .
1459	all colored, (printed, or part silk, until 1864) . . . . .			30 per cent . . . .
1460	all colored, printed, or part silk, (from 1864) . . . . .			
1461	hats . . . . .	20 per cent . . . .	15 per cent . . . .	20 per cent . . . .
1462	hat bodies . . . . .			
1463	nosierey, (knit goods) . . . . .			
1464	listings . . . . .	20 per cent . . . .	15 per cent . . . .	20 per cent . . . .

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
.....	.....	.....	Pound. 40 cents and 35 per ct.	Pound 40 cents and 35 per ct.	Pound. 40 cents and 35 per ct.	1440
.....	.....	.....	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	1441
.....	.....	Pound. 24 cents and 35 per ct.	Pound 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	1442
.....	Pound. 18 cents and 30 per ct.	Pound 24 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	Pound. 50 cents and 40 per ct.	1443
25 per cent .....	30 per cent .....	Pound 20 cents and 35 per ct.	Pound. 20 cents and 35 per ct.	Pound. 20 cents and 35 per ct.	Pound. 20 cents and 35 per ct.	1444
.....	.....	.....	Pound. 50 cents and 50 per ct.	Pound. 50 cents and 50 per ct.	Pound. 50 cents and 50 per ct.	1445
25 per cent .....	30 per cent .....	Pound. 20 cents and 35 per ct.	Pound. 20 cents and 35 per ct.	Pound. 20 cents and 35 per ct.	Pound 20 cents and 35 per ct.	1446
Pound... 6 cents and 10 per ct.	Pound. 6 cents and 15 per ct.	Pound. 12 cents and 20 per ct.	See Balmorals.	.....	.....	1447
Pound... 6 cents and 25 per ct.	Pound. 6 cents and 30 per ct.	Pound. 24 cents and 25 per ct.	See Balmorals.	.....	.....	1448
Pound... 12 cents and 20 per ct.	Pound. 12 cents and 25 per ct.	Pound. 24 cents and 30 per ct.	See Balmorals.	.....	.....	1449
30 per cent .....	35 per cent .....	50 per cent .....	Sq. yd 20 cents and 35 per ct.	Sq. yd. 20 cents and 35 per ct.	.....	1450
Pound... 12 cents and 25 per ct.	Pound. 18 cents and 30 per ct.	Pound. 24 cents and 40 per ct.	Pound 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	1451
25 per cent .....	.....	See Manufact's n. o. p.	.....	.....	.....	1452
.....	Sq. yd. 2 cents and 25 per ct.	See Manufact's n. o. p.	.....	.....	.....	1453
.....	30 per cent .....	See Manufact's n. o. p.	.....	.....	.....	1454
30 per cent .....	Sq. yd. 2 cents and 30 per ct.	See Manufact's n. o. p.	.....	.....	.....	1455
.....	.....	.....	.....	.....	.....	1456
25 per cent .....	30 per cent .....	Pound. 24 cents and 30 per ct.	See Balmorals, &c.	.....	.....	1457
30 per cent .....	35 per cent .....	Pound. 24 cents and 35 per ct.	See Balmorals, &c.	.....	.....	1458
30 per cent .....	35 per cent .....	Pound. 24 cents and 35 per ct.	See Balmorals, &c.	.....	.....	1459
.....	.....	50 per cent .....	.....	.....	.....	1460
20 per cent .....	30 per cent .....	Pound. 24 cents and 35 per ct.	See Balmorals, &c.	See Balmorals, &c.	See Balmorals, &c.	1461
.....	25 per cent .....	25 per cent .....	See Manufact's of wool n. o. p.	See Manufact's of wool n. o. p.	See Manufact's of wool n. o. p.	1462
.....	.....	Pound 20 cents and 30 per ct.	See Balmorals, &c.	See Balmorals, &c.	See Balmorals, &c.	1463
20 per cent .....	30 per cent .....	Pound. 24 cents and 40 per ct.	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	Pound. 50 cents and 35 per ct.	1464



## III.—Comparative Statement of the rates of duties and imposts under the several

	ARTICLES ENUMERATED.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1465	Woolen shawls .....			Pound. 12 cents and 25 per ct.
1466	shirts and drawers made on frames .....			
1467	women's and children's dress goods, wholly or in part of wool, worsted, mohair, alpaca, or goats' hair, gray or uncolored, valued not over 30 cents per sq. yard .....			
1468	ditto, valued over 30 cents per sq. yard .....			
1469	ditto, stained, colored, or printed, valued not over 30 cents per square yard .....			
1470	ditto, stained, colored, or printed, valued over 30 cents per square yard .....			
1471	women's and children's dress goods, and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca goat, or other like animals, valued at not exceeding 20 cents per square yard .....			
1472	ditto, valued at above 20 cents per square yard .....			
1473	ditto, all weighing 4 ounces and over per square yard .....			
1474	manufactures of wool or of which wool shall be the component material of chief value, n. o. p .....	30 per cent	24 per cent	Pound. 12 cents and 25 per ct.
1475	ditto, value over \$1 per square yard, or weighing less than 12 ounces per square yard .....			
1476	ditto, value over \$2 per square yard .....			
1477	manufactures of worsted n. o. p .....			
1478	ditto, of every description, composed wholly or in part of worsted, the hair of the alpaca goat, or other like animals, except such as are composed in part of wool n. o. p., value not over 40 cents .....			
1479	ditto, from 40 to 60 cents .....			
1480	from 60 to 80 cents .....			
1481	above 80 cents .....			
1482	Xylonite, or xylotile .....			
1483	Yams .....	20 per cent	15 per cent	10 per cent
1484	Yellow metal or sheathing metal, (not of iron, nor copper component of chief value,) ungalvanized, in sheets of 48 by 14 inches, weighing from 14 to 34 ounces per square foot .....			
1485	Zaffre .....			
1486	Zinc, in blocks or pigs .....	5 per cent	4 per cent	Pound. 1 cent.
1487	in sheets .....	15 per cent	12 per cent	Pound. 1½ cents.
1488	oxide of, dry or ground in oil .....			Pound. 1½ cents.
1489	manufactures n. o. p .....		12 per cent	30 per cent
1490	Unenumerated articles, crude .....	20 per cent	15 per cent	10 per cent
1491	worked or manufactured .....			20 per cent
1492	Goods, wares, and merchandise (except raw cotton and raw silk reeled from the cocoon—1865) of the growth or produce of countries beyond the Cape of Good Hope, when imported from places this side of the Cape of Good Hope, in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production .....			

tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Pound..12 cents and 25 per ct.	Pound.18 cents and 30 per ct.	Pound.24 cents and 40 per ct. Pound.20 cents and 30 per ct.	Pound.50 cents and 35 per ct. See Manufact's n. o. p.	Pound 50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	1465
.....	.....	.....	.....	.....	.....	1466
.....	.....	Sq. yd.4 cents and 25 per ct.	See Manufact's of wool n.o.p.	.....	.....	1467
.....	.....	Sq. yd.6 cents and 30 per ct.	See Manufact's of wool n.o.p.	.....	.....	1468
.....	.....	Sq. yd.4 cents and 30 per ct.	See Manufact's of wool n.o.p.	.....	.....	1469
.....	.....	Sq. yd.6 cents and 35 per ct.	See Manufact's of wool n.o.p.	.....	.....	1470
.....	.....	.....	Sq. yd.6 cents and 35 per ct.	Sq. yd..6 cents and 35 per ct.	Sq. yd.6 cents and 35 per ct.	1471
.....	.....	.....	Sq. yd 8 cents and 40 per ct.	Sq. yd..8 cents and 40 per ct.	Sq. yd. 8 cents and 40 per ct.	1472
.....	.....	.....	Pound.50 cents and 35 per ct.	Pound 50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	1473
Pound..12 cents and 25 per ct.	Pound.18 cents and 30 per ct.	Pound.24 cents and 40 per ct.	Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	1474
.....	Pound.18 cents and 35 per ct.	.....	.....	.....	.....	1475
.....	.....	Pound 24 cents and 45 per ct.	.....	.....	.....	1476
.....	.....	50 per cent .....	.....	.....	.....	1477
.....	.....	.....	Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	Pound.20 cents and 35 per ct.	1478
.....	.....	.....	Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	Pound.30 cents and 35 per ct.	1479
.....	.....	.....	Pound.40 cents and 35 per ct.	Pound.40 cents and 35 per ct.	Pound.40 cents and 35 per ct.	1480
.....	.....	.....	Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	Pound.50 cents and 35 per ct.	1481
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	Free .....	1482
.....	.....	.....	.....	.....	10 per cent ....	1483
.....	Pound.3 cents.	Pound.3 cents. 20 per cent .....	Pound.3 cents. 20 per cent .....	Pound.3 cents.. 20 per cent .....	Pound 3 cents. 20 per cent ....	1484
Pound...1 cent.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	1485
Pound...1½ cents.	Pound.2 cents.	Pound.2½ cents.	Pound.2½ cents.	Pound.2½ cents.	Pound.2½ cents.	1486
Pound...1½ cents.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	Pound.1½ cents.	1487
30 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent .....	35 per cent ....	1488
10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent ....	1489
20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent .....	20 per cent ....	1490
.....	.....	.....	.....	.....	.....	1491
.....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....	10 per cent ....	1492



## III.—Comparative Statement of the rates of duties and imposts under the several

SPECIAL EXEMPTIONS, ETC.		Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
1	Articles, goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed.....	Free .....	Free .....	Free .....
2	Household (1861, and personal) effects, old and in use, of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons or for sale, (1870, not exceeding \$500) .....	Free .....	Free .....	Free .....
3	Oil, spermaceti, whale, and all other, the produce of American fisheries .....	Free .....	Free .....	Free .....
4	Paintings and statuary, (1870, fountains,) the production of American artists residing abroad, and imported as objects of taste and not of merchandise, (1870, verified by United States consul or minister).....	Free .....	Free .....	Free .....
5	Personal and household effects (1861, not merchandise) of citizens of the United States dying abroad .....	Free .....	Free .....	Free .....
6	Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States, (excluding machinery, 1861) ..	Free .....	Free .....	Free .....
7	Books, maps, charts, mathematical and nautical instruments, philosophical apparatus, and all articles whatever imported for the use of the United States.....		Free .....	Free .....
8	Philosophical apparatus, instruments, books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris, paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, (1861, regalia,) gems, (omitted 1870,) and all collections of antiquity, (omitted 1870;) provided the same be specially imported in good faith, for the use of any society incorporated or established for philosophical or literary (1861, or religious, omitted 1870) purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.....		Free .....	Free .....
9	Books, maps, or charts imported by the authority of the Joint Library Committee of Congress for the use of the Library of Congress.....		Free .....	Free .....
10	Copper for United States Mint.....		Free .....	Free .....
11	Specimens of natural history, mineralogy, and botany, (1870, when imported for cabinets as objects of taste or science, and not for sale).....	Free .....	Free .....	Free .....
12	Models of inventions, and other improvements in the arts.....	Free .....	Free .....	Free .....
13	Railroad iron, partially or wholly worn, imported, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or remanufactured.....			Free .....
14	Any cask, barrel, carboy, or other vessel of American manufacture, exported or sent out of the country, filled with the products of the United States, returned to the United States empty....			
15	Produce of the forests of the State of Maine on the St. John's River and its tributaries, owned by American citizens, and sawed or hewn in the province of New Brunswick by American citizens, (the same being unmanufactured in whole or part) .....			
16	The same regarding the produce of the forests of the State of Maine on the St. Croix River.....			
17	Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to .....			

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 22, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	1
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	2
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	3
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	4
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	5
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	6
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	7
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	8
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	9
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	10
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	11
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	12
Free .....	Free .....	Free .....	Free .....	Free .....	Free .....	13
.....	.....	Free .....	Free .....	Free .....	Free .....	
.....	.....	Free .....	Free .....	Free .....	Free .....	15
.....	.....	Free .....	Free .....	Free .....	Free .....	16
.....	.....	.....	Internal rev. tax.	Internal rev. tax.	Internal rev. tax.	17



III.—*Comparative Statement of the rates of duties and imposts under the several*

	SPECIAL EXEMPTIONS, ETC.	Act of July 30, 1846.	Act of March 3, 1857.	Act of March 2, 1861.
18	Any object of art imported by any individual or association of individuals for presentation as a gift to the United States Government.....			
19	Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State or to any municipal corporation.....			
20	Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.....			
21	Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture or the United States Botanic Garden.....			

BUREAU OF STATISTICS,  
September 23, 1871.

*tariff acts from July 30, 1846, to December 22, 1870, both inclusive—Continued.*

Acts of August 5, 1861; Decem'r 24, 1861.	Acts of July 14, 1862; March 3, 1863.	Acts of June 30, 1864; March 3, 1865; March 16, 1866; May 16, 1866; June 1, 1866.	Acts of July 28, 1866; March 2, 1867; March 22, 1867.	Acts of March 25, 26, 29, 1867; Feb- ruary 3, 1868; July 20, 1868; February 19, 24, 1869.	Acts of July 14, 1870; Decem'r 22, 1870.	
			Free .....	Free .....	Free .....	18
					Free .....	19
					Free .....	20
					Free .....	21

EDWARD YOUNG,  
*Chief of Bureau.*





REPORT OF THE CHIEF OF THE BUREAU OF STATISTICS ON CUSTOMS-  
TARIFF LEGISLATION.

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A P P E N D I X B.

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STATEMENT

SHOWING

THE VALUE AND PRESENT DUTIES,

BOTH SPECIFIC AND AD VALOREM,

WITH THE

EQUIVALENT RATES IN AD VALOREM AND SPECIFIC, RE-  
SPECTIVELY, OF THE PRINCIPAL ARTICLES IM-  
PORTED INTO THE UNITED STATES.

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WITH EXPLANATORY NOTES.

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PREPARED, FOR THE CHIEF OF THE BUREAU OF STATISTICS, BY JOSEPH S. MOORE  
OF THE NEW YORK CUSTOM-HOUSE.

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## P R E F A C E.

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The value of simple statistical tables on the tariff which should show the cost of goods in the countries of production and the duties to which they are subject in the United States, the relative change of such duties, if ad valorem, to specific, and if specific, to ad valorem rates, has often been admitted, and will, no doubt, prove equally valuable at the present time.

Similar, but less extensive, tables have already appeared in special report on customs tariff legislation, but the following are considerably enlarged. The alphabetical arrangement has been abandoned because it has been deemed better to make them conform to the arrangement adopted in the laws relating to the tariff embodied in the Revised Statutes. These statutes commence with section 2504 of the Revised Statutes, and comprise thirteen distinct schedules, viz, from A to M, inclusive, each schedule treating on a different class of commodities that are subject to a tariff duty. The headings of these schedules are as follows:

- A. Cotton and cotton goods.
- B. Earth and earthenware.
- C. Hemp, jute, and flax goods.
- D. Liquors.
- E. Metals.
- F. Provisions.
- G. Sugars.
- H. Silks and silk goods.
- I. Spices.
- J. Tobacco.
- K. Wood.
- L. Wool and woolen goods.
- M. Sundries.

In many instances the price of goods could not be given, but this is owing to some peculiarity of the product; but in all cases where values are indicated they have been obtained from official or trustworthy unofficial sources.

These tables were prepared solely for the purpose of affording information upon a subject which engages the attention of economists of various schools, but not in the interest of any.

Appended to the tables are explanatory notes which, it is believed, will prove useful.

J. S. M.

CUSTOM-HOUSE, NEW YORK, *November*, 1877.



*Statement showing the cost of the undermentioned articles at the places of shipment, the present rate of duty, whether specific or ad valorem, and the equivalent rates in ad valorem and specific, respectively.*

[Revised Statutes, section 2504.]

ARTICLES.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	Specific. Ad valorem.	Specific.	Ad valorem.
SCHEDULE A.—Cotton and cotton goods.				
Manufactures of cotton (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description), not bleached, colored, stained, painted, or printed, and not exceeding 100 threads to the square inch, counting the warp and filling, and exceeding in weight 5 ounces per square yard.....	Not largely imp't'd; ab't 7 c. av.	5 cents per square yard.....		71½ per cent.
Bleached.....	Not largely imp't'd; ab't 10 c.	5½ cents per square yard.....		55½ per cent.
If colored, stained, painted, or printed.....	15 cents, average.....	5½ c. p. sq. yd., and 10 p. c. ad v.....	7 cents per square yard.....	46½ per cent.
On finer and lighter goods of like description, not exceeding 200 threads to the square inch, counting the warp and filling; unbleached.....	Not largely imported; ab't 8 c.	5 cents per square yard.....		63 per cent.
Bleached.....	Not largely imp't'd; ab't 12 c.	5½ cents per square yard.....		46 per cent.
If colored, stained, painted, or printed.....	About 15 cents, average.....	5½ c. p. sq. yd., and 20 p. c.....	8½ cents per square yard.....	56½ per cent.
On goods of like description exceeding 200 threads to the square inch, counting the warp and filling; unbleached.....	Not largely imp't'd; ab't 10 c.	5 cents per square yard.....		50 per cent.
Bleached.....	Not largely imp't'd; ab't 12 c.	5½ cents per square yard.....		46 per cent.
If colored, stained, painted, or printed.....	About 15 cents, average.....	5½ c. p. sq. yd., and 20 p. c. ad v.....	8½ cents per square yard.....	56½ per cent.
On cotton-jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use if unbleached, and not exceeding 100 threads to the square inch, counting the warp and filling, and exceeding 5 ounces to the square yard.....	Not largely imp't'd; ab't 12 c.	6 cents per square yard.....		50 per cent.
Bleached.....	About 15 cents, average.....	6½ cents per square yard.....		43½ per cent.
If colored, stained, painted, or printed.....	About 17 cents, average.....	6½ c. p. sq. yd., and 10 p. c.....	8½ cents per square yard.....	48 per cent.
On finer and lighter goods of like description, not exceeding 200 threads to the square inch, counting the warp and filling; if unbleached.....	About 18 cents, average.....	6 cents per square yard.....		33 per cent.
Bleached.....	About 12 cents.....	6½ cents per square yard.....		54½ per cent.
If colored, stained, painted, or printed.....	About 14 cents, average.....	6½ c. p. sq. yd., and 15 p. c. ad v.....	8½ cents per square yard.....	61½ per cent.
On goods of lighter description exceeding 200 threads to the square inch, counting warp and filling; unbleached.....	Not largely imp't'd; ab't 14 c.	7 cents per square yard.....		50 per cent.

Bleached If colored, stained, painted, or printed (N. B.—See Note 1.)	About 15 cents About 20 cents	7½ cents per square yard 7½ c. p. sq. yd., and 15 p. c. ad v	50 per cent. 52½ per cent.
Cotton thread, yarn, warps or warp-yarn not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued not exceeding 40 cents per pound.	36 cents per pound, average.	10 c. p. lb. and 20 p. c.	48 per cent.
Valued at over 40 cents per pound and not over 60 cents	52 cents per pound, average.	20 c. p. lb. and 20 p. c.	58½ per cent.
Valued at over 60 cents per pound and not over 80 cents per pound	75 cents per pound	30 c. p. lb. and 20 p. c.	60 per cent.
Valued at over 80 cents per pound	\$1.30 per pound.	40 c. p. lb. and 20 p. c.	51 per cent.
(See Note 2.)			
Spool-thread of cotton containing on each spool not exceeding 100 yards of thread.	16 cents per dozen	6 c. p. dz. and 30 p. c.	67½ per cent.
Exceeding 100 yards, for every additional 100 yards of thread on each spool or fractional part thereof in excess of 100 yards.	36 cents per dozen for 200 yards	6 c. p. dz. extra, and 35 p. c.	68 per cent.
SCHEDULE B.—Earths and earthenware.			
Slate-pencils	45 cents per thousand.		
Unwrought clay, pipe, and fire-clay.	\$10 per ton	35 per cent	50 per cent.
Kaoline.	\$15 per ton		33 per cent.
Fuller's-earth	\$12 per ton		25 per cent.
Red and French chalk	5 cents per pound, average.	20 per cent	
Whiting and Paris white.	\$12 per ton	1 cent per pound	187 per cent.
Whiting ground in oil	50 cents per pound.	2 cents per pound.	4 per cent.
Paris white ground in oil	5 cents per pound.	1½ cents per pound	30 per cent.
Unpolished cylinder, crown, and common window glass, not exceeding 10 by 15 inches	86 cents per box of 52 pounds	1½ cents per pound.	90½ per cent.
Above that, not exceeding 16 by 24 inches	92 cents per box of 52 pounds.	2 cents per pound.	113 per cent.
Above that, not exceeding 24 by 30 inches	\$1.22 per box of 52 pounds.	2½ cents per pound.	106½ per cent.
All above 24 by 30 inches.	\$1.34 per box of 52 pounds.	3 cents per pound.	116½ per cent.
(See Note 4.)			
Cylinder and crown glass, polished, not exceeding 10 by 15 inches.	22 cents per square foot.	2½ cents per square foot.	10½ per cent.
Above that, and not exceeding 16 by 24 inches.	38 cents per square foot.	4 cents per square foot.	104 per cent.
Above that, and not exceeding 24 by 30 inches.	12 cents per square foot.	6 cents per square foot.	50 per cent.
Above that, and not exceeding 24 by 60 inches.	52 cents per square foot.	20 cents per square foot.	38½ per cent.
All above that	75 cents per square foot.	40 cents per square foot.	53½ per cent.
Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window glass, not exceeding 10 by 15 inches.	\$5.50 per 100 square feet.	75 cents per 100 square feet.	13½ per cent.
Above that, and not exceeding 16 by 24 inches.	3 cents per square foot.	1 cent per square foot.	33½ per cent.
Above that, and not exceeding 24 by 30 inches.	7½ cents per square foot.	1½ cents per square foot.	20 per cent.
All above that	4 cents per square foot.	2 cents per square foot.	50 per cent.
Cast or polished plate-glass, unsilvered, not exceeding 10 by 15 inches.	18 cents per square foot	3 cents per square foot.	16½ per cent.



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE B—Continued.					
Above that, and not exceeding 16 by 24 inches	30 cents per square foot	5 cents per square foot			16½ per cent.
Above that, and not exceeding 24 by 30 inches.	36 cents per square foot	8 cents per square foot			22¼ per cent.
Above that, and not exceeding 24 by 60 inches.	40 cents per square foot	25 cents per square foot			62½ per cent.
All above that	50 cents per sq. foot, average	50 cents per square foot			100 per cent.
Cast polished plate-glass, silvered, or looking-glass plates, not exceeding 10 by 15 inches	21 cents per square foot	4 cents per square foot			19 per cent.
Above that, and not exceeding 16 by 24 inches	28 cents per square foot	6 cents per square foot			21¼ per cent.
Above that, and not exceeding 24 by 30 inches.	38 cents per square foot	10 cents per square foot			26½ per cent.
Above that, and not exceeding 24 by 60 inches.	70 cents per square foot	35 cents per square foot			50 per cent.
All above that	\$1.20 per square foot, average.	60 cents per square foot			50 per cent.
(See Notes 5 and 6.)					
SCHEDULE C.—Hemp, jute, and flax goods.					
Flax-straw	Not imported	\$5 per ton			
Flax not hackled or dressed	\$280 per ton	\$20 per ton			7½ per cent.
Flax hackled, known as "dressed line"	\$600 per ton	\$40 per ton			6½ per cent.
Hemp, Manila, and other substitutes for hemp, not otherwise provided for	\$130 per ton	\$25 per ton			19½ per cent.
Tow of flax or hemp	\$155 per ton	\$10 per ton			6½ per cent.
Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage	\$60 per ton	\$15 per ton			25 per cent.
(See Note 7.)					
Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, buckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at 30 cents or less per square yard	28 cents per sq. yard, average		35 per cent	9½ cents per square yard	
Valued at above 30 cents per square yard	45 cents per sq. yard, average		40 per cent	18 cents per square yard	
(See Note 8.)					
Flax or linen yarns for carpets, not exceeding No. 8 Lea, and valued at 24 cents or less per pound	20 cents per pound, average		30 per cent	6 cents per pound	
Flax or linen yarns valued at above 24 cents per pound	30 cents per pound, average		35 per cent	10½ cents per pound	

Flax or linen thread, twine, and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for					40 per cent				
Thread-lace and insertings					30 per cent				
Oil-cloth foundations, or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value					40 per cent				
Gunny-cloth, not bagging, valued at 10 cents or less per square yard	12½ cents per pound, average.				3 cents per pound				16½ per cent.
Over 10 cents per square yard	Not imported				4 cents per pound				
On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at 7 cents or less per square yard	5½ cents per pound, average				2 cents per pound				32½ per cent.
Valued at over 7 cents per square yard.	8 cents per pound, average				3 cents per pound				37½ per cent.
(See Note 9.)									
Bags, cotton bags, and bagging, and all other like manufactures not herein otherwise provided for (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material	6 cents per pound, average						2½ cents per pound		
(See Note 10.)									
Tarred cables or cordage	10 cents per pound, average				3 cents per pound				30 per cent.
Untarred Manila cordage	12½ cents per pound, average				2½ cents per pound				20 per cent.
All other untarred cordage	16 cents per pound, average				3½ cents per pound				21½ per cent.
Hemp-yarn	18 cents per pound, average				5 cents per pound				27½ per cent.
Seines	50 cents per pound, average				6½ cents per pound				13 per cent.
Sail-duck or canvas for sails	20 cents per yard, average						6 cents per yard		
Russia and other sheetings of flax or hemp, brown and white									
All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for									
Grass cloth	6 cents per pound, average								
Jute yarns							1½ cents per pound		
All other manufactures of jute or Sisal grass, not otherwise provided for									
SCHEDULE D.—Liquors.									
Wines imported in casks, containing not more than 22 per centum of alcohol, and on all still wines in casks or bottles	50 cents per gallon, average				40 cents per gallon				80 per cent.
Wines of all kinds imported in bottles, and not otherwise provided for, containing each not more than 1 quart and more than 1 pint	\$4 25 per dozen, average				\$1.60 per dozen				37½ per cent.
Containing each not more than 1 pint	\$10 per dozen, average				80 cents per dozen bottles				8 per cent.



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
	Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE D—Continued.				
But all bottles containing 1 quart, or less than 1 quart, and more than 1 pint, shall be held to contain 1 quart; and all bottles containing 1 pint or less shall be held to contain 1 pint, and shall pay in addition.....	.....	.....	.....	.....
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint.....	.....	.....	.....	.....
Containing not more than 1 pint each and more than $\frac{1}{2}$ pint.....	.....	.....	.....	.....
Containing $\frac{1}{2}$ pint each or less.....	.....	.....	.....	.....
And in bottles containing more than 1 quart each shall pay in addition to \$6 per dozen bottles.....	.....	.....	.....	.....
Brandy and on other spirits, manufactured or distilled from grain or other materials, and not otherwise provided for.....	.....	.....	.....	.....
Cordials, liqueurs, arracks, absinthe, kirchwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits and not otherwise provided for.....	.....	.....	.....	.....
Ale, porter, and beer, in bottles.....	.....	.....	.....	.....
Otherwise than in bottles.....	.....	.....	.....	.....
(See Note 11.)	.....	.....	.....	.....
SCHEDULE E.—Metals.				
Iron in pigs.....	.....	.....	.....	.....
Bar iron, rolled or hammered, comprising flats not less than 1 inch nor more than 6 inches wide, no less than $\frac{3}{4}$ of an inch nor more than 2 inches thick; rounds not less than $\frac{1}{4}$ of an inch nor more than 2 inches in diameter; and squares not less than $\frac{1}{4}$ of an inch nor more than 2 inches square.....	.....	.....	.....	.....
Bar iron, rolled or hammered, comprising flats less than $\frac{3}{4}$ of an inch or more than 2 inches thick, or less than 1 inch or more than 6 inches wide; rounds less than $\frac{1}{4}$ of an inch or more than 2 inches in diameter; and squares less than $\frac{1}{4}$ of an inch or more than 2 inches square.....	.....	.....	.....	.....
(See Note 12.)	.....	.....	.....	.....

Moist iron made from sand ore by one process.....	\$125 per ton .....				5 per cent.
Iron bars for railroads or inclined planes.....	\$27.50 per ton.....				60 per cent.
Boiler or other plate iron not less than $\frac{1}{16}$ of an inch in thickness .....	1 $\frac{9}{10}$ cents per pound.....				76 per cent.
Boiler and other plate iron, not otherwise provided for.....	\$50 per ton, average.....				50 per cent.
Iron wire, bright, coppered, or tinned, drawn and finished, not more than $\frac{1}{4}$ of an inch in diameter nor thinner than No. 16, wire-gauge.....	3 cents per pound.....				68 per cent.
Over or finer than No. 25, wire-gauge.....	5 $\frac{6}{10}$ cents per pound.....			\$2.04 $\frac{1}{2}$	77 per cent.
Thinner than No. 16 and thinner than 25, wire-gauge.....	12 $\frac{4}{10}$ cents per pound.....			\$4.35	47 $\frac{1}{2}$ per cent.
(See Note 13.)				\$5.86	
Wire spiral furniture springs, manufactured of iron wire.....	5 $\frac{1}{2}$ cents per pound .....				51 per cent.
Smooth or polished sheet-iron, by whatever name designated.....	9 cents per pound.....				33 $\frac{1}{2}$ per cent.
Sheet-iron, common or black, not thinner than No. 20, wire-gauge.....	2 cents per pound.....				62 $\frac{1}{2}$ per cent.
Thinner than No. 20 and not thinner than No. 25, wire-gauge.....	2 $\frac{1}{2}$ cents per pound.....				60 per cent.
Thinner than No. 25, wire-gauge.....	3 cents per pound.....				52 $\frac{1}{2}$ per cent.
All band, hoop, and scroll iron from $\frac{1}{4}$ to 6 inches in width, not thinner than $\frac{1}{8}$ of an inch.....	2 cents per pound.....				62 $\frac{1}{2}$ per cent.
All band, hoop, and scroll iron from $\frac{1}{4}$ to 6 inches wide, under $\frac{1}{4}$ of an inch in thickness and not thinner than No. 20, wire-gauge.....	2 $\frac{1}{2}$ cents per pound .....				60 per cent.
All band, hoop, and scroll iron thinner than No. 20, wire-gauge.....	3 cents per pound.....				58 $\frac{1}{2}$ per cent.
Slit rods.....	2 cents per pound.....				75 per cent.
All other descriptions of rolled or hammered iron, not otherwise provided for.....	2 $\frac{1}{2}$ cents per pound.....				50 per cent.
All hand-saws not over twenty-four inches in length.....	2 $\frac{1}{2}$ cents per pound.....				
Over twenty-four inches in length.....	\$5 per dozen, average.....			\$2.25 per dozen	45 per cent.
All back-saws not over ten inches in length.....	\$9.25 per dozen, average.....			\$3.77 $\frac{1}{2}$ per dozen	40 $\frac{1}{2}$ per cent.
Over ten inches in length.....	\$1.50 per dozen, average.....			\$2.70 per dozen	41 $\frac{1}{2}$ per cent.
Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length.....	\$8 per dozen, average.....			\$3.40 per dozen	42 $\frac{1}{2}$ per cent.
Exceeding ten inches in length.....	70 cents per pound .....				
Needles for knitting or sewing machines.....	25 cents per pound .....			31 cents per pound	44 $\frac{1}{2}$ per cent.
Iron squares, marked on one side.....	\$9 per thousand.....			13 $\frac{1}{2}$ cents per pound	53 $\frac{1}{2}$ per cent.
All other squares of iron or steel.....	6 cents per pound, average.....			\$4.15 per thousand	46 per cent.
(See Note 14.)	10 cents per pound, average.....			4 $\frac{1}{2}$ cents per pound	80 per cent.
Steel railway-bars.....	\$37.50 per ton.....			9 cents per pound	90 per cent.
Railway-bars made in part of steel.....	\$35 per ton.....				74 $\frac{1}{2}$ per cent.
Locomotive tire or parts thereof.....	6 $\frac{6}{10}$ cents per pound .....				64 per cent.
Mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more.....	4 $\frac{1}{2}$ cents per pound.....				46 per cent.
					44 $\frac{1}{2}$ per cent.



*Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.*

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE F.—Continued.					
Anvils and iron cables or cable-chains, or parts thereof.....	3½ cents per pound, average..	2½ cents per pound.....	.....	.....	76½ per cent.
Chains, trace-chains, halter-chains, and fence-chains made of wire, or rods not less than one-fourth of one inch in diameter.....	2 <sup>7</sup> / <sub>100</sub> cents per pound.....	2½ cents per pound.....	.....	.....	90 per cent.
Less than one-fourth of one inch in diameter and not under No. 9 wire-gauge.....	3½ cents per pound.....	3 cents per pound.....	.....	.....	92 per cent.
Under No. 9 wire-gauge.....	1½ cents per pound.....	.....	35 per cent.....	½ cent per pound.....	71½ per cent.
Anchors or parts thereof.....	3 <sup>15</sup> / <sub>100</sub> cents per pound.....	2½ cents per pound.....	.....	.....	.....
Blacksmiths' hammers and sledges, axes or parts thereof, and malleable iron in castings, not otherwise provided for.....	7 cents per pound.....	2½ cents per pound.....	.....	.....	36 per cent.
Wrought-iron railroad chairs, and wrought-iron nuts and washers, ready punched.....	4 cents per pound.....	2 cents per pound.....	.....	.....	50 per cent.
Bed-screws and wrought-iron hinges.....	5½ cents per pound.....	2½ cents per pound.....	.....	.....	45½ per cent.
Wrought board-nails, spikes, rivets, and bolts.....	5 cents per pound.....	2½ cents per pound.....	.....	.....	50 per cent.
Steam, gas, and water tubes and flues of wrought-iron.....	3½ cents per pound.....	3½ cents per pound.....	.....	.....	100 per cent.
Cut-nails and spikes.....	7 cents per pound.....	1½ cents per pound.....	.....	.....	21½ per cent.
Horseshoe-nails.....	20 cents per pound, average..	5 cents per pound.....	.....	.....	25 per cent.
Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand.....	9 cents per thousand.....	2½ cents per thousand.....	.....	.....	27½ per cent.
Exceeding sixteen ounces to the thousand.....	9½ cents per pound.....	3 cents per pound.....	.....	.....	31½ per cent.
Screws, commonly called wood-screws, two inches or over in length.....	14 cents per pound.....	8 cents per pound.....	.....	.....	57 per cent.
Less than two inches in length.....	24 cents per pound.....	11 cents per pound.....	.....	.....	46 per cent.
Screws of any other metal than iron, and all other screws of iron except wood-screws.....	.....	.....	35 per cent.....	.....	.....
Vessels of cast iron, not otherwise provided for, and on andirons, sadirons, tailors' and hat-ter's irons, stoves or stove-plates of cast-iron.....	3½ cents per pound, average..	1½ cents per pound.....	.....	.....	46½ per cent.
Cast-iron, steam, gas, and water pipes.....	3½ cents per pound, average.....	1½ cents per pound.....	.....	.....	46½ per cent.
Cast-iron butts and hinges.....	6 cents per pound.....	2½ cents per pound.....	.....	.....	41½ per cent.
Hollow-ware, glazed or tinned.....	7 cents per pound.....	3½ cents per pound.....	.....	.....	50 per cent.
Cast scrap-iron of every description.....	\$12 per ton.....	\$6 per ton.....	.....	.....	50 per cent.
Wrought scrap-iron of every description.....	\$17 per ton.....	\$8 per ton.....	.....	.....	47 per cent.
All other castings of iron, not otherwise provided for.....	4 cents per pound, average.....	.....	30 per cent.....	1½ cents per pound.....	.....

	4½ cents per pound, average.....	30 per cent.....	1 cent per pound.....	
Taggers iron.....	4½ cents per pound, average.....	2½ cents per pound.....	56½ per cent.	
Steel in ingots, bars, coils, sheets, and steel wire not less than one-fourth of one inch in diameter, valued at seven cents per pound or less.....	8 cents per pound.....	3 cents per pound.....	37½ per cent.	
Valued at above seven cents and not above eleven cents per pound.....	13 cents per pound.....	3½ c. per lb. and 10 p. c. ad val.	37 per cent.	
Valued at above eleven cents per pound.....				
(See note 15.)				
Steel wire less than one-fourth of one inch in diameter and not less than No. 16 wire-gauge.	15 cents per pound.....	2½ c. per lb. and 20 p. c. ad val.	36½ per cent.	
Less or finer than No. 16 wire-gauge.....	28 cents per pound.....	3 c. per lb. and 20 p. c. ad val.	30½ per cent.	
Steel commercially known as crinoline, corset, and bat steel wire.....	30 cents per pound, average.....	9 c. per lb. and 10 p. c. ad val.	40 per cent.	
Steel in any form, not otherwise provided for.....	40 cents per lineal foot.....	10 cents per lineal foot.....	25 per cent.	
Cross-cut saws.....	60 cents per lineal foot.....	12½ cents per lineal foot.....	20½ per cent.	
On mill, pit, and drag saws, not over nine inches wide.....	\$1.25 per lineal foot.....	20 cents per lineal foot.....	16 per cent.	
Over nine inches wide.....	7 cents per pound, average.....	2½ cents per pound.....	39½ per cent.	
Lead in sheets, pipes, or shot.....	2 cents per pound.....	1½ cents per pound.....	75 per cent.	
Lead ore.....	5 cents per pound.....	2 cents per pound.....	40 per cent.	
Lead in pigs and bars.....	4 cents per pound.....	1½ cents per pound.....	37½ per cent.	
Old scrap-lead, fit only to be remanufactured.....	6 cents per pound.....	1½ cents per pound.....	25 per cent.	
Zinc, spelter, or tutenag, manufactured in blocks or pigs.....	6½ cents per pound.....	2½ cents per pound.....	34½ per cent.	
Zinc, spelter, tutenag, in sheets.....	4½ cents per pound.....	1½ cents per pound.....	25 per cent.	
Tin, in plates or sheets,terne and taggers tin.....	4½ cents per pound, average.....	1½ cents per pound.....	25 per cent.	
Iron and tin plates, galvanized or coated with any metal by electric batteries.....	8 cents per pound, average.....	2 cents per pound.....	25 per cent.	
Iron and tin plates, galvanized or coated with any metal otherwise than by electric batteries.....	6 cents per pound, average.....	2½ cents per pound.....	41½ per cent.	
Copper imported in form of ores.....	12 cents per pound.....	3 cents on each pound of fine copper contained therein.	25 per cent.	
Regulus of copper, and on all black or coarse copper.....	15 cen's per pound.....	4 cents on each pound of fine copper contained therein.	26½ per cent.	
Old copper, fit only for remanufacturing.....	13 cents per pound.....	4 cents per pound.....	30½ per cent.	
Copper, in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated.....	15 cents per pound.....	5 cents per pound.....	33½ per cent.	
Copper, in roll-plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for.....	20 cents per pound, average.....			
Sheathing, or yellow metal not wholly of copper, nor wholly nor in part of iron ungalvanized, in sheets, 48 inches long and 14 inches wide, and weighing from 14 to 34 ounces per square foot.....	14 cents per pound.....	3 cents per pound.....	21½ per cent.	
(See note 16.)				
Nickel.....	\$2.75 cents per pound.....	30 cents per pound.....	11 per cent.	



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.		
	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-7.	Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE E.—Continued.					
Nickel, oxide, and alloy of nickel with copper (gold-leaf)	7 cents per pound, average...	20 cents per pound.....	.....	.....	285½ per cent.
Silver-leaf	\$2.50 per package of 500 leaves	\$1.50 per package of 500 leaves	.....	.....	50 per cent.
Argentine, albata, or German silver, unmanufactured	\$1 p. p'k'ge of 500 leaves, average	.....	35 per cent	.....	75 per cent.
Brass, in bars or pigs, and old brass fit only to be remanufactured.	9 cents per pound.....	.....	15 per cent	1⅓ cents per pound.....	.....
Dutch and bronze metal, in leaf.....	.....	.....	10 per cent	.....	.....
Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part.....	.....	.....	40 per cent	.....	.....
Silver-plated metal, in sheets or other form.....	.....	.....	35 per cent	.....	.....
SCHEDULE F.—Provisions.					
Beef and pork.....	7½ cents per pound.....	1 cent per pound.....	.....	.....	13½ per cent.
Hams and bacon.....	15 cents per pound, average.....	2 cents per pound.....	.....	.....	13½ per cent.
Cheese.....	18 cents per pound, average.....	4 cents per pound.....	.....	.....	13½ per cent.
Wheat.....	\$1.10 per bushel, average.....	20 cents per bushel.....	.....	.....	18½ per cent.
Butter.....	20 cents per pound, average.....	4 cents per pound.....	.....	.....	20 per cent.
Lard.....	10 cents per pound, average.....	2 cents per pound.....	.....	.....	20 per cent.
Rye and barley.....	75 cents per bushel, average.....	15 cents per bushel.....	.....	.....	20 per cent.
Indian corn or maize.....	70 cents per bushel, average.....	10 cents per bushel.....	.....	.....	14½ per cent.
Oats.....	45 cents per bushel, average.....	10 cents per bushel.....	.....	.....	22½ per cent.
Fish:					
Mackerel.....	\$4.50 per barrel, average.....	\$2 per barrel.....	.....	.....	44½ per cent.
Herrings, pickled or salted.....	\$9 per barrel, average.....	\$1 per barrel.....	.....	.....	11½ per cent.
Pickled salmon.....	\$11 per barrel, average.....	\$3 per barrel.....	.....	.....	27½ per cent.
All other fish pickled in barrels.....	\$6.25 per barrel, average.....	\$1.50 per barrel.....	.....	.....	24 per cent.
All other foreign-caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted, or pickled, not otherwise provided for.....					
Salmon, preserved.....	\$6.50 per 100 pounds, average.....	50 cents per 100 pounds.....	30 per cent	.....	76½ per cent.
Sard nea, whole boxes.....	42 cents per box, average.....	15 cents per box.....	.....	.....	35½ per cent.
Sardines, half boxes.....	16 cents per box, average.....	7½ cents per box.....	.....	.....	46½ per cent.
Sardines, quarter boxes.....	8 cents per box, average.....	4 cents per box.....	.....	.....	50 per cent.

Commodity	Unit	Price
Fish preserved in oil, except anchovies and sardines	35 cents per barrel	11½ per cent.
Corn-meal	40 cents per barrel	100 per cent.
Oat-meal	125 cents per barrel	125 per cent.
Rye-flour	85½ per cent.	85½ per cent.
Rice, cleaned		
uncleaned		
paddy		
Capers, pickles, and sauces of all kinds, not otherwise provided for		
Catsup		
Preserved or condensed milk		
Potatoes		
Vegetables, not otherwise provided for		
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed in cans or otherwise		
Vinegar		
(See Note 17.)		
SCHEDULE G. — <i>Sugars.</i>		
Sugar, not above No. 7, Dutch standard in color.		
Sugar, above No. 7 and not above No. 10, Dutch standard in color.		
Sugar, above No. 10 and not above No. 13, Dutch standard in color.		
Sugar, above No. 13 and not above No. 16, Dutch standard in color.		
Sugar, above No. 16 and not above No. 20, Dutch standard in color.		
Sugar, above No. 20, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar		
But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses entered under the name of molasses, shall be forfeited to the United States.		
Sugar-candy, not colored.		
All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at 30 cents per pound or less		
Confectionery valued above 30 cents per pound, or when sold by the box, package, or otherwise than by the pound		
Molasses.		
Tank-bottoms, sirup or sugar-cane juice, melado, concentrated melado, and concentrated molasses		
(See Note 18.)		

SCHEDULE G.—*Sugars.*

(See Note 17.)

(See Note 18.)



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE II.— <i>Silks and silk goods.</i>					
Silk in the gum, not more advanced than singes, tram, and thrown organzine.....	\$5.25 per pound.....	.....	35 per cent.....	\$1.83 per pound.....	35 per cent.
Silk for filling, in skeins or cops.....	.....	.....	35 per cent.....	.....	.....
<b>Floss-silks.</b> .....	.....	.....	35 per cent.....	.....	.....
Sewing-silk, in the gum or purified.....	.....	.....	40 per cent.....	.....	.....
Silk-twist, silk composed of mohair, and silk.....	\$4.80 per pound.....	.....	40 per cent.....	\$1.92 per pound.....	40 per cent.
Dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value.....	.....	.....	60 per cent.....	.....	.....
Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, turbans, chemises, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value.....	.....	.....	60 per cent.....	.....	.....
Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair.....	.....	.....	50 per cent.....	.....	.....
Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for.....	.....	.....	50 per cent.....	.....	.....
(See Note 19.)					
SCHEDULE I.— <i>Spices.</i>					
Pimento, and black, white, and red or cayenne pepper.....	8 cents per pound, average.....	5 cents per pound.....	.....	.....	62½ per cent.
Ground pimento and ground pepper, of all kinds.....	12 cents per pound, average.....	10 cents per pound.....	.....	.....	83½ per cent.
Cinnamon.....	50 cents per pound, average.....	40 cents per pound.....	.....	.....	40 per cent.
Mace.....	65 cents per pound, average.....	25 cents per pound.....	.....	.....	38½ per cent.
Nutmegs.....	70 cents per pound, average.....	20 cents per pound.....	.....	.....	28½ per cent.
Gloves.....	17 cents per pound, average.....	5 cents per pound.....	.....	.....	29½ per cent.
Glove-stems.....	4½ cents per pound, average.....	3 cents per pound.....	.....	.....	66½ per cent.
Cassia and casim-vera.....	11 cents per pound, average.....	10 cents per pound.....	.....	.....	90½ per cent.
Cassia-buds and ground cassia.....	20 cents per pound, average.....	20 cents per pound.....	.....	.....	100 per cent.
All other spices.....	11 cents per pound, average.....	20 cents per pound.....	.....	.....	181½ per cent.
Ground or prepared.....	6½ cents per pound, average.....	30 cents per pound.....	.....	.....	46½ per cent.

Ginger, ground	25 cents per pound, average.	3 cents per pound.	35 per cent.	12 per cent.
Ginger, preserved or pickled.			35 per cent.	
Essence of ginger.				
(See Note 20.)				
SCHEDULE J.— <i>Tobacco.</i>				
Cigars, cigarettes, and cheroots, of all kinds.	\$3.60 per pound, average.	\$2.50 p. lb. and 25 p. c. ad val.		94½ per cent.
Tobacco in leaf, unmanufactured, and not stemmed.	50 cents per pound, average.	25 cents per pound.		70 per cent.
Paper cigars and cigarettes, including wrappers, shall be subject to the same duty as are herein imposed upon cigars.				
Tobacco-stems.	50 cents per pound, average.	15 cents per pound.		30 per cent.
Tobacco, manufactured, of all descriptions, and stemmed tobacco, not otherwise provided for.	25 cents per pound, average.	50 cents per pound.		200 per cent.
Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions.	25 cents per pound, average.	50 cents per pound.		200 per cent.
Unmanufactured tobacco, not otherwise provided for.			30 per cent.	
(See Note 21.)				
SCHEDULE K.— <i>Wood.</i>				
Timber, hewn or sawed; timber used in building wharves or spars.	70 cents per cubic foot, average.			
Timber squared or sided, not otherwise provided for.	10 cents per cubic foot, average.	1 cent per cubic foot.	20 per cent.	10 per cent.
Sawed boards, planks, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood.				
If planed or finished on one side.	\$9 per thousand feet, average.	\$1 per thousand feet, bd. m.		11½ per cent.
If planed or finished on both sides.	\$10 per thousand feet, average.	\$1.50 per thousand feet.		15 per cent.
If planed on one side and tongued and grooved.	\$13 per thousand feet, average.	\$2 per thousand feet.		15½ per cent.
If planed on two sides and tongued and grooved.	\$14 per thousand feet, average.	\$2.50 per thousand feet.		17½ per cent.
All other varieties of sawed lumber.	\$10 per thousand feet, average.	\$2 per thousand feet, bd. m.		20 per cent.
If planed or finished on one side.	\$13 per thousand feet, average.	\$2.50 per thousand feet.		19½ per cent.
If planed or finished on both sides.	\$15 per thousand feet, average.	\$3 per thousand feet.		20 per cent.
If planed or finished on one side and tongued and grooved.	\$16 per thousand feet, average.	\$3 per thousand feet.		18½ per cent.
If planed or finished on both sides and tongued and grooved.	\$20 per thousand feet, average.	\$3.50 per thousand feet.		17½ per cent.
Hubbs for wheels, posts, lat-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough, hewn, or sawed only.			20 per cent.	
Staves, for pipes, hogheads, and other casks.	\$12 per thousand, average.		10 per cent.	
Pickets and palings.			20 per cent.	
Laths.	80 cents per M pieces, average.	15 cents per thousand pieces.		18½ per cent.
Shingles.	\$2 per thousand, average.	35 cents per thousand.		17½ per cent.



Statement showing the cost of the undermentioned articles at the places of shipment, &amp;c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE K—Continued.					
Pine clapboards.....	\$10 per thousand, average....	.....	.....	.....	20 per cent.
Spruce clapboards.....	\$9 per thousand, average....	.....	.....	.....	16½ per cent.
House or cabinet furniture in pieces or rough, and not finished.....	.....	.....	.....	.....	.....
Cabinet-ware and house furniture, finished.....	.....	.....	30 per cent	.....	.....
Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, not otherwise provided for.....	.....	.....	35 per cent	.....	.....
Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood.....	.....	.....	30 per cent	.....	.....
Manufactures of wood, or of which wood is the chief component part, not otherwise provided for.....	.....	.....	35 per cent	.....	.....
Wood, unmanufactured, not otherwise provided for.....	.....	.....	20 per cent	.....	.....
(See Note 22.)					
SCHEDULE L.—Wools and woolen goods.					
Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be 32 cents or less per pound....	24 cents per pound.....	.....	11 per cent.....	12½ cents per pound.....	52½ per cent.
Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed 32 cents per pound.....	42 cen	nd, average.	10 per cent.....	16½ cents per pound.....	38½ per cent.
Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be 32 cents or less per pound.....	30 cents per pound, average..	.....	11 per cent....	13½ cents per pound.....	44½ per cent.
Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed 32 cents per pound.....	40 cents per pound, average..	.....	10 per cent.....	16 cents per pound.....	40 per cent.

Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be 12 cents or less per pound.....	12 cents per pound, average.....	3 cents per pound.....	.....	.....	25 per cent.
Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed 12 cents per pound.....	20 cents per pound, average.....	6 cents per pound.....	.....	.....	30 per cent.
(See Note 23.)					
Sheep-skins and Angora goat-skins, raw or unmanufactured, imported with the wool on, washed or unwashed.....				30 per cent on the skins alone.....	.....
Woolen rags, shoddy, mungo, waste, and flocks	20 cents per pound, average.....	12 cents per pound.....	.....	.....	60 per cent.
Woolen cloths, shawls, and all manufactures of wool of every description made wholly or in part of wool, not herein otherwise provided for.....	\$1.50 per pound, average.....	50 cents per pound and.....	35 per cent.....	\$1.02½ cents per pound.....	68½ per cent.
Flannels, blankets, hats of wool, knit-goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of wool, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding 40 cents per pound.....	37 cents per pound, average.....	20 cents per pound and.....	35 per cent.....	33 cents per pound.....	89 per cent.
Valued at above 40 cents per pound and not exceeding 60 cents per pound.....	55 cents per pound, average.....	30 cents per pound and.....	35 per cent.....	49½ cents per pound.....	89½ per cent.
Valued at above 60 cents per pound and not exceeding 80 cents per pound.....	77 cents per pound, average.....	40 cents per pound and.....	35 per cent.....	66½ cents per pound.....	87 per cent.
Valued at above 80 cents per pound.....	\$1.25 per pound, average.....	50 cents per pound and.....	35 per cent.....	93½ cents per pound.....	75 per cent.
Endless belts or felts for paper or printing machines.....	\$1 per pound, average.....	20 cents per pound and.....	35 per cent.....	55 cents per pound.....	55 per cent.
Bunting.....	25 cts. per sq. yd., average.....	20 cents per square yard and.....	35 per cent.....	28½ cents per square yard.....	75 per cent.
Womens' and childrens' dress-goods, and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, at not exceeding 20 cents per square yard.....	18 cts. per sq. yd., average.....	6 cents per square yard and.....	35 per cent.....	12½ cents per square yard.....	68½ per cent.
Valued at above 20 cents per square yard.....	32 cts. per sq. yd., average.....	8 cents per square yard and.....	40 per cent.....	20½ cents per square yard.....	65 per cent.
But on all goods weighing four ounces or over per square yard.....	\$1.50 per pound, average.....	50 cents per pound and.....	35 per cent.....	\$1.02½ per pound.....	68½ per cent.
Clothing, ready-made, and wearing-apparel of every description, and balmorals and skirlings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods.....	\$3 per pound, average.....	50 cents per pound and.....	40 per cent.....	\$1.70 per pound.....	56½ per cent.



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE L—Continued.					
Webbings, beltings, bindings*, braids, galloons, fringes, gimps, cords and tassels, dress-trimmings, head-nets, buttons or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material.	.....	50 cents per pound and.....	50 per cent	.....	.....
Ambusson and Axminster carpets, and carpets woven whole for rooms.....	\$2.25 p. square yard, average.....	.....	50 per cent	\$1.12 per square yard.....	.....
Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine.....	\$2 p. square yard, average.....	70 cents per square yard and..	35 per cent	\$1.40 per square yard.....	70 per cent.
Brussels carpets, wrought by the Jacquard machine.....	\$1.30 p. square yard, average.....	44 cents per square yard and..	35 per cent	89½ cents per square yard.....	68½ per cent.
Patent velvet and tapestry velvet carpets, printed on the warp or otherwise.....	\$1.50 p. square yard, average.....	40 cents per square yard and..	35 per cent	87½ cents per square yard.....	61½ per cent.
Tapestry Brussels carpets, printed on the warp or otherwise.....	90 cents p. sq. yard, average.....	28 cents per square yard and..	35 per cent	59½ cents per square yard.....	66½ per cent.
Treble ingrain, three-ply, and worsted chain Venetian carpets.....	\$1.15 p. square yard, average.....	17 cents per square yard and..	35 per cent	57½ cents per square yard.....	49½ per cent.
Yarn, Venetian, and two-ply ingrain carpets.....	90 cents p. sq. yard, average.....	12 cents per square yard and..	35 per cent	43½ cents per square yard.....	48½ per cent.
Druggets and bookings*, printed, colored or otherwise.....	50 cents p. sq. yard, average.....	25 cents per square yard and..	35 per cent	42½ cents per square yard.....	85 per cent.
Hemp or jute carpeting.....	17 cents p. sq. yard, average.....	8 cents per square yard.....	.....	.....	47 per cent.
Carpets and carpeting of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified.....	.....	.....	40 per cent	.....	.....
And mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpeting, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats (not exclusively of vegetable material), screens, hassocks, and rugs shall be.....	.....	.....	45 per cent	.....	.....
Oil-cloths for floors, stamped, painted, or printed, valued at 50 cents or less per square yard.....	40 cents p. sq. yard, average.....	.....	35 per cent	14 cents per square yard.....	.....
Valued at over 50 cents per square yard, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloths, not otherwise provided for.....	72 cents p. sq. yard, average.....	.....	45 per cent	32½ cents per square yard.....	.....

Oil silk cloth  
(See Note 23.)

SCHEDULE M—*Sundries.*

Acetates of—

Ammonia.....	\$2 per pound.....	25 cents per pound.....	60 per cent.....	12½ per cent.
Baryta.....	\$1 per pound.....	25 cents per pound.....	.....	25 per cent.
Copper.....	35 cents per pound.....	10 cents per pound.....	.....	28½ per cent.
Iron.....	14 cents per pound.....	25 cents per pound.....	.....	17½ per cent.
Lead, brown.....	5½ cents per pound.....	5 cents per pound.....	.....	91 per cent.
Lead, white.....	8 cents per pound.....	10 cents per pound.....	.....	125 per cent.
Lime.....	4 cents per pound, average.....	.....	25 per cent.....	.....
Magnesia.....	62 cents per pound.....	50 cents per pound.....	.....	80½ per cent.
Potassa.....	24 cents per pound.....	25 cents per pound.....	.....	104½ per cent.
Soda.....	.....	25 cents per pound.....	.....	25 per cent.
Strontia.....	\$1 per pound.....	25 cents per pound.....	.....	100 per cent.
Zinc.....	25 cents per pound.....	.....	.....	.....
Acids:	.....	.....	.....	.....
Acetic, acetous, and pyroligneous, of specific gravity of 1.047 or less.....	20 cents per pound.....	5 cents per pound.....	.....	25 per cent.
Acetic, acetous, and pyroligneous, of specific gravity over 1.047.....	40 cents per pound, average.....	30 cents per pound.....	.....	75 per cent.
Benzole.....	\$2 per pound.....	.....	10 per cent.....	.....
Carbolic liquid.....	30 cents per pound.....	.....	10 per cent.....	.....
Chronic.....	35 cents per pound.....	.....	15 per cent.....	.....
Citric.....	70 cents per pound.....	10 cents per pound.....	.....	14 per cent.
Gallic.....	\$1.50 per pound.....	\$1 per pound.....	.....	66½ per cent.
Nitric.....	12 cents per pound.....	.....	10 per cent.....	.....
Sulphuric fuming (Nordhausen).....	10 cents per pound.....	1 cent per pound.....	.....	10 per cent.
Tannic.....	\$2.40 per pound.....	\$1 per pound.....	.....	41½ per cent.
Tartaric.....	50 cents per pound.....	15 cents per pound.....	.....	30 per cent.
And all other acids of every description used for medicinal purposes or in the fine arts, not otherwise provided for.....	.....	.....	10 per cent.....	.....
(See Note 24.)	.....	.....	.....	.....
Acorn, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, not otherwise provided for.....	.....	.....	.....	.....
Alabaster and spar ornaments.....	18 cents per pound.....	3 cents per pound.....	30 per cent.....	16½ per cent.
Albata, unmanufactured.....	.....	.....	35 per cent.....	.....
Almonds.....	12 cents per pound.....	6 cents per pound.....	.....	50 per cent.
Almonds, shelled.....	17 cents per pound.....	10 cents per pound.....	.....	58½ per cent.
Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake.....	\$1.40 per 100 pounds.....	60 cents per 100 pounds.....	.....	42½ per cent.
Ammonia:	.....	.....	.....	.....
Ammonia, and sulphate and carbonate of ammonia.....	12 cents per pound.....	.....	20 per cent.....	.....
Sal-ammonia and muriate of ammonia.....	9 cents per pound.....	.....	10 per cent.....	.....
Animals, live.....	.....	.....	20 per cent.....	.....
Antimony, crude, and regulus of.....	12 cents per pound.....	.....	10 per cent.....	.....



*Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.*

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE M—Continued.					
Argols (other than crude).....	20 cents per pound.....	6 cents per pound.....	25 per cent.....	.....	30 per cent.
Asbestos, manufactured.....	24 cents per pound.....	.....	30 per cent.....	7½ cents per pound.....	.....
Arrowroot.....	.....	.....	25 per cent.....	5 cents per pound.....	.....
Asphaltum.....	25 cents per pound.....	.....	20 per cent.....	.....	.....
Asafetida.....	.....	.....	.....	.....	.....
Balsams, used for medicinal purposes, not otherwise provided for.....	.....	.....	30 per cent.....	.....	.....
Barley, pearl or hulled.....	2½ cents per pound.....	1 cent per pound.....	.....	.....	40 per cent.
Barytes, and sulphate of.....	1 cent per pound.....	½ cent per pound.....	.....	.....	50 per cent.
Barytes, nitrate of.....	16 cents per pound.....	.....	30 per cent.....	3½ cents per pound.....	.....
Baskets and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for.....	.....	.....	.....	.....	.....
Baskets composed of straw.....	.....	.....	35 per cent.....	.....	.....
Bay-rum or bay-water, whether distilled or compounded.....	75 cents per gallon.....	\$1 per gallon of first-proof, and in proportion for any greater strength than first-proof.....	35 per cent.....	.....	133 per cent.
All beads and bead ornaments, except amber.....	.....	.....	.....	.....	.....
Beeswax.....	27 cents per pound.....	.....	50 per cent.....	5½ cents per pound.....	.....
Benzolates.....	\$3.25 per pound.....	.....	20 per cent.....	97½ cents per pound.....	.....
Billiard-chalk.....	5 cents per pound.....	.....	30 per cent.....	24 cents per pound.....	.....
Black of bone or ivory drop black.....	12 cents per pound.....	.....	25 per cent.....	3 cents per pound.....	.....
Blacking of all descriptions.....	.....	.....	30 per cent.....	.....	.....
Bladders, manufactures of.....	.....	.....	30 per cent.....	.....	.....
Manufactures of bones, horn, ivory, or vegetable ivory.....	.....	.....	.....	.....	.....
Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance; hair, whalebone, or other material, not otherwise provided for.....	.....	.....	35 per cent.....	.....	.....
Composed of straw.....	.....	.....	.....	.....	.....
Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts.....	.....	.....	40 per cent.....	.....	.....
Borax, refined.....	.....	.....	40 per cent.....	.....	.....
Boullions, or cunnetille, and metal threads, file, or gossipin.....	12 cents per pound.....	10 cents per pound.....	25 per cent.....	.....	83½ per cent.
.....	.....	.....	25 per cent.....	.....	.....

Brick, fire-brick, and roofing and paving tile, not otherwise provided for.....	\$7.50 per thousand.....			20 per cent.....	15 cents per thousand.....	22½ per cent.....
Brimstone, in rolls or refined.....	\$44 per ton.....					12 per cent.....
Bristles.....	\$1.25 per pound.....					
Britannia-ware.....				35 per cent.....		
Bronze-liquor.....				10 per cent.....		
Bronze-powder.....				20 per cent.....		
Brooms of all kinds.....				35 per cent.....		
Brushes of all kinds.....				40 per cent.....		
Bulbous roots, not otherwise provided for.....				30 per cent.....		
Burning-fluid.....						
Burr-stones, manufactured or bound up into mill-stones.....				20 per cent.....		
Buttons and button-molds, not otherwise provided for.....				30 per cent.....		
Calomel.....	\$1 per pound.....			30 per cent.....	30 cents per pound.....	
Camphor, refined.....	20 cents per pound.....					25 per cent.....
Candles and tapers, stearine and adamantine.....	5 cents per pound.....					
Spermaceti, paraffine, and wax candles and tapers, pure or mixed.....	5 cents per pound.....					
All other candles and tapers.....	8 cents per pound.....					
Canes and sticks for walking, finished or unfinished.....	2½ cents per pound.....					
Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed.....				35 per cent.....		
Carriages and parts of carriages.....						
Castor-beans or seeds, per bushel of 50 pounds.....	\$1.12 cents per bushel.....			35 per cent.....		53½ per cent.....
Chicory-root, ground or unground.....	3 cents per pound.....					33½ per cent.....
Chicory-root, burnt or prepared.....	5 cents per pound.....					100 per cent.....
Chloroform.....	\$1 per pound.....					100 per cent.....
Chocolate.....	25 cents per pound, average.....					20 per cent.....
Chronometers, box or ship's, and parts thereof.....				10 per cent.....		
Clocks and parts of clocks.....				35 per cent.....		
Clothing, ready-made, and wearing-apparel of every description of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggings, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, and children, and not otherwise provided for, except silk and linen made up, or made wholly or in part by hand, not otherwise provided for.....				35 per cent.....		
Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common tinned, burnished, or japanned, not otherwise provided for.....						
				35 per cent.....		



*Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.*

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE M.—Continued.					
Slack coal or culm, such as will pass through a half-inch screen	{ \$1.12 cents per ton.....	40 cents per ton of 28 bushels, {	.....	.....	35 $\frac{7}{10}$ per cent.
Bituminous coal and shale	{ \$4 per ton, average.....	80 pounds to the bushel..... {	.....	.....	18 $\frac{1}{2}$ per cent.
Cobalt, oxide of	\$2.50 per pound.....	80 pounds to the bushel.....	20 per cent.....	50 cents per pound.....	10 per cent.
Cocoa, prepared or manufactured	20 cents per pound.....	2 cents per pound.....	25 per cent.....	\$1.12 $\frac{1}{2}$ cents per ton.....	.....
Coke	\$4.50 per ton.....	.....	.....	.....	.....
Colloid and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid.....					
Coloring for brandy	\$1.25 per pound, average.....	\$1 per pound.....	50 per cent.....	.....	80 per cent.
Combs of all kinds.....		.....	35 per cent.....	.....	.....
Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for.....		.....	30 per cent.....	.....	.....
Composition of glass or paste when set	.....	.....	10 per cent.....	.....	.....
When not set.....		.....	.....	.....	.....
Composition tops for tables or other articles of furniture.....		.....	35 per cent.....	.....	75 per cent.
Copperas, green vitriol, or sulphate of iron.....	$\frac{1}{4}$ of a cent per pound.....	$\frac{1}{4}$ cent per pound.....	30 per cent.....	.....	.....
Goral, cut or manufactured.....		.....	30 per cent.....	.....	.....
Corks and cork-bark, manufactured.....		.....	.....	.....	.....
Corsets or manufactured cloth, woven, or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at \$6 per dozen or less.....		.....	.....	.....	.....
When valued over \$6 per dozen.....		\$2 per dozen.....	35 per cent.....	\$2.80 per dozen.....	44 $\frac{1}{2}$ per cent.
(See Note 25.)		.....	.....	.....	.....
Court-plaster.....		.....	35 per cent.....	.....	.....
Crayons of all kinds.....	25 cents per pound.....	10 cents per pound.....	30 per cent.....	.....	40 per cent.
Cream-tartar.....		.....	.....	.....	.....
Cutlery of all kinds.....	4 cents per pound.....	1 cent per pound.....	35 per cent.....	.....	25 per cent.
Currants, Zante, or other.....	2 $\frac{1}{2}$ cents per pound.....	1 cent per pound.....	.....	.....	40 per cent.
Dates and prunes.....		.....	35 per cent.....	.....	.....
Dolls.....		.....	20 per cent.....	.....	.....
Dried pulp.....		.....	.....	.....	.....
Drugs, medicinal and other, crude, not otherwise provided for.....		.....	20 per cent.....	.....	.....
Embroidery: manufactures of cotton, linen, or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process, not otherwise provided for.....		.....	35 per cent.....	.....	.....

Articles embroidered with gold and silver or other metal.....	.....	.....	.....	.....	.....
Emery-grains.....	5 cents per pound.....	2 cents per pound.....	35 per cent.....	.....	40 per cent.....
Emery-ore.....	\$38 per ton.....	\$6 per ton.....	.....	.....	21½ per cent.....
Emery, manufactured, ground, or pulverized..	3 cents per pound.....	1 cent per pound.....	.....	.....	33½ per cent.....
Encaustic tiles.....	.....	.....	35 per cent.....	.....	.....
Epaulets, gallons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.....	.....	.....	35 per cent.....	.....	.....
Essence, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes, or applications to the hair, mouth, or skin.....	.....	.....	50 per cent.....	.....	.....
Cologne-water and other perfumery of which alcohol forms the principal ingredient.....	\$3.50 per gallon, average.....	\$3 per gallon.....	50 per cent.....	\$4.75 per gallon.....	135½ per cent.....
Rum essence or oil, and bay-rum essence or oil.....	30 cents per ounce.....	50 cents per ounce.....	.....	.....	166 per cent.....
Eyelets of every description.....	40 cents per M, average.....	6 cents per M.....	.....	.....	15 per cent.....
Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed.....	.....	.....	35 per cent.....	.....	.....
Feathers, ostrich, vulture, cock, and other ornamental, crude, or not dressed, colored or manufactured.....	.....	.....	50 per cent.....	.....	.....
Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for.....	.....	.....	50 per cent.....	.....	.....
Feather beds.....	.....	.....	20 per cent.....	.....	.....
Feldspar.....	7 cents per pound, average.....	2½ cents per pound.....	20 per cent.....	.....	35½ per cent.....
Figs.....	5½ cents per pound, average.....	3 cents per pound.....	20 per cent.....	.....	54½ per cent.....
Filberts and walnuts of all kinds.....	.....	.....	20 per cent.....	.....	.....
Finishing-powder.....	.....	.....	.....	.....	125 per cent.....
Fire-crackers.....	80 cents per box, average.....	\$1 per box of forty packs, not exceeding eighty to each pack.....	30 per cent.....	.....	.....
Fire-crackers not otherwise provided for.....	.....	.....	20 per cent.....	.....	.....
Fish-skins.....	.....	.....	.....	.....	.....
Fruit-ethers, essence or oil of apples, pear, peach, apricot, strawberry, and raspberry, made of fusel-oil or of fruit or imitation thereof.....	.....	.....	.....	.....	83½ per cent.....
Fruits: Oranges, lemons, pine-apples, and grapes..... (See Note 26) Limes, bananas, plantains, shaddocks, mangoes..... Green, ripe, or dried, not otherwise provided for..... Preserved in their own juice and fruit-juice.....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	20 per cent..... ..... 10 per cent..... 10 per cent..... 25 per cent.....	..... ..... ..... ..... .....	..... ..... ..... ..... .....



## Statement showing the cost of the undermentioned articles at the places of shipment, &amp;c.—Continued.

ARTICLES.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
	Specific.	Ad valorem.	Specific.	Ad valorem.
Cost at place of shipment computed in U. S. coin on the basis of prices current in the year 1876-7.				
SCHEDULE M—Continued.				
Fulminates, fulminating-powders, and all articles used for like purposes, not otherwise provided for.....				
Fur, articles made of, caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.....		30 per cent.		
Fusel-oil or amyle alcohol.....	\$1 per gallon.....	35 per cent.		200 per cent.
Gelatine and all similar preparations, not otherwise provided for.....	5½ cents per pound.....	35 per cent.	1 <sup>9</sup> / <sub>16</sub> cents per pound.....	
Glass, plates or disks, unwrought, for optical instruments.....		10 per cent.		
Gloves, kid, or other leather, of all descriptions, for men's, women's, or children's wear.....		50 per cent.	\$2.50 per dozen.....	
Glue.....	\$5 per dozen, average.....	20 per cent.	2½ cents per pound.....	
Glycerine.....	6 cents per pound, average.....	30 per cent.	1½ cents per pound.....	
Grease, all not specified.....	4½ cents per pound, average.....	10 per cent.	4½ cents per pound.....	
Grindstones, rough or unfinished.....	\$1 per ton.....			13½ per cent.
Gum-substitute, or burnt starch.....	\$14.50 per ton.....	10 per cent.	5½ cents per pound.....	13½ per cent.
Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at 20 cents or less per pound.....	6 cents per pound, average.....	20 per cent.	9½ cents per pound.....	37 per cent.
Valued at above 20 cents per pound.....	56 cents per pound, average.....	20 per cent.	21½ cents per pound.....	37½ per cent.
Gutta-percha manufactured.....		40 per cent.		
Hair bracelets, braids, chains, curls or ringlets, composed of hair, or of which hair is a component material.....		35 per cent.		
Curled hair, except hair of hogs, used for beds or mattresses.....		30 per cent.		
Hair of hogs.....	1 cent per pound.....	20 per cent.		6½ per cent.
Human hair, raw, uncleaned, and not drawn when cleaned or drawn, but not manufactured.....	15 cents per pound.....	30 per cent.		
When manufactured.....		40 per cent.		
Hair of all kinds, clean but unmanufactured, not otherwise provided for.....		10 per cent.		
Hair-cloth, known as "crinoline-cloth," and all other manufactures of hair not otherwise provided for.....		30 per cent.		

Of the description known as "hair-seating," 18 inches wide or over.....	88 cents per square yard, average.....	40 cents per square yard.....	.....	44½ per cent.
Less than 18 inches wide .....	71 cents per square yard, average.....	30 cents per square yard.....	.....	42 per cent.
Hair pencils.....	.....	.....	30 per cent.....	.....
Hair-pins made of iron wire .....	.....	.....	50 per cent.....	.....
Hat-bodies of cotton.....	.....	.....	35 per cent.....	.....
Hats, &c., material for: braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for .....	.....	.....	30 per cent.....	.....
Hatters' furs not on the skin, and dressed furs on the skin .....	.....	.....	20 per cent.....	.....
Hatters' plush, composed of silk and cotton, but of which cotton is the component mate- rial of chief value.....	.....	.....	25 per cent.....	.....
Hemp-seed and rape-seed, and other oil-seeds of like character, other than linseed and flax- seed.....	3 cents per pound.....	1 cent per pound.....	.....	16½ per cent.
Hoffman's anodyne and spirits of nitric ether.....	\$1 per pound .....	50 cents per pound.....	.....	50 per cent.
Honey.....	60 cents per gallon.....	20 cents per gallon.....	.....	33½ per cent.
Hops.....	30 cents per pound, average.....	8 cents per pound.....	.....	10½ per cent.
India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials.....	.....	.....	50 per cent.....	.....
India-rubber articles, composed of braces, sus- penders, webbing, or other fabrics, composed wholly or in part of India rubber, not other- wise provided for .....	.....	.....	35 per cent.....	.....
Articles composed wholly of India rubber, not otherwise provided for .....	.....	.....	25 per cent.....	.....
India-rubber boots and shoes.....	.....	.....	30 per cent.....	.....
Ink, printers' ink and ink-powders.....	.....	.....	35 per cent.....	.....
Insulators for use exclusively in telegraphy, except those made of glass.....	.....	.....	25 per cent.....	.....
Iodine, salts of .....	.....	.....	15 per cent.....	.....
Resublimed .....	\$1.75 per pound.....	75 cents per pound.....	.....	45½ per cent.
Ivory or bone dice, draughts, chess-men, chess- balls, and bagatelle balls .....	.....	.....	50 per cent.....	.....
Japaned ware of all kinds, not otherwise pro- vided for.....	.....	.....	40 per cent.....	.....
Jellies of all kinds.....	.....	.....	50 per cent.....	.....
Jet, manufactures and imitations of.....	.....	.....	35 per cent.....	.....
Lead, nitrate of.....	7½ cents per pound, average.....	3 cents per pound.....	.....	38½ per cent.
Leather: Bend or belting leather, and Spanish or other sole-leather .....	.....	.....	15 per cent.....	.....
Gulf-skins, tanned, or tanned and dressed.....	.....	.....	25 per cent.....	.....





Matting, China, and other floor-matting and mats made of flags, jute, or grass				30 per cent			
Cocoa or coir				35 per cent			
Medicinal preparations, not otherwise provided for				40 per cent			
Mercurial preparations, not otherwise provided for				20 per cent			
Mineral and bituminous substances in a crude state, not otherwise provided for				20 per cent			
Mineral kernels				10 per cent		2 cents per pound	
Mineral or medicinal water, artificial, for each bottle or jug containing not more than 1 quart.				25 per cent			
Containing more than 1 quart.				3 cents			
Otherwise than in bottles.				3 cts. for each additional quart or fractional part thereof and			
Morphia, and all salts of morphia				\$1 per ounce			40 per cent.
Musie, printed with lines, bound or unbound							
Musical instruments of all kinds							
Muskets, rifles, and other fire-arms.							
Mustard, ground, in bulk				10 cents per pound			34½ per cent.
When inclosed in glass or tin.				14 cents per pound			46½ per cent.
Needles, sewing, darning, knitting, and all other descriptions, not otherwise provided for.							
Nuts of all kinds, not otherwise provided for.				2 cents per pound			
Oils:							
Illuminating and naphtha, benzine and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes							
Coal-oil, crude				40 cents per gallon			166½ per cent.
Crude petroleum or rock-oil				15 cents per gallon			60 per cent.
Groton				20 cents per gallon			153½ per cent
Olive, in flasks or bottles, and salad				\$1 per pound			66½ per cent.
Castor				\$1 per gallon			54 per cent.
Cloves				\$1.30 per gallon			77 per cent.
Cognac oil or oenanthe ether				\$2 per pound			114½ per cent.
Linseed or flaxseed				\$4 per ounce			200 per cent.
Hempseed and rapeseed				30 cts. per gall., 7½ lbs. weight to be estimated as a gallon.			63 per cent.
Neat's foot and all animal, whale, seal, and fish oils				23 cents per gallon			37½ per cent.
Cotton-seed						7½ cents per gallon	
Genne				30 cents per gallon			
Oils, essential or essence—bay-leaves				30 cents per gallon			
Cubeb				\$17.50 per pound			
Lemons				\$1 per pound			66½ per cent.
Orange				50 cents per pound			20 per cent.
All other essential oils, not otherwise provided for				50 cents per pound			20 per cent.
Oils, fixed or expressed—bay or laurel							
Olive, not salad				20 cents per pound			50 per cent.
				25 cents per gallon			38½ per cent.



Statement showing the cost of the undermentioned articles at the places of shipment, &c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE M—Continued.					
Oils:					
Mustard, not salad.....	.....	.....	25 cents per gallon.....	.....	.....
Oils, expressed, not otherwise provided for. (See Note 29.)	.....	.....	.....	.....	.....
Opium.....	\$5 per pound.....	.....	\$1 per pound.....	.....	20 per cent.
Prepared for smoking, and all other preparations of opium, not otherwise provided for.....	\$10 per pound.....	.....	\$6 per pound.....	.....	60 per cent.
Osier or willow, prepared for basket-makers' use.....	.....	.....	.....	.....	.....
Paintings and statuary, not otherwise provided for.....	.....	.....	30 per cent.....	.....	.....
Paints and dyes, aniline dyes and colors, by whatever name known.....	.....	.....	10 per cent.....	.....	.....
Blanc-fixe, enameled-white, satin-white, lime-white, and all combinations of barytes with acids or water.....	.....	.....	50 cents per pound.....	.....	.....
Carmine lake, dry or liquid.....	13 cents per pound.....	.....	35 per cent.....	.....	23 per cent.
French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist.....	.....	.....	.....	.....	.....
Indian red.....	25 cents per pound.....	.....	30 per cent.....	7½ cents.....	.....
Indigo, extract of.....	13 cents per pound.....	.....	25 per cent.....	3½ cents.....	.....
Carmine.....	11 cents per pound.....	.....	10 per cent.....	1½ cents.....	.....
Iron liquor.....	.....	.....	20 per cent.....	.....	.....
Lamp-black.....	12 cents per pound.....	.....	10 per cent.....	2½ cents.....	.....
Lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively not combined with India rubber.....	.....	.....	.....	.....	.....
Lead, white or red, and litharge, dry or ground in oil.....	7 cents per pound, average.....	.....	10 per cent.....	.....	43 per cent.
Logwood and other dye-woods, extracts and decoctions of.....	.....	.....	.....	.....	.....
Ochers and ochery earths, not otherwise provided for, when dry.....	\$2.70 per 100 pounds.....	.....	50 cents per 100 pounds.....	.....	18½ per cent.
When ground in oil.....	\$5.25 per 100 pounds.....	.....	\$1.50 per 100 pounds.....	.....	28½ per cent.
Spanish oil.....	13 cents per pound.....	.....	.....	.....	.....
Sumac.....	.....	.....	25 per cent.....	3½ cents.....	.....
Ultramarine.....	16 cents per pound, average.....	.....	10 per cent.....	.....	37½ per cent.
Umber.....	50 cents per 100 pounds.....	.....	50 cents per 100 pounds.....	.....	100 per cent.
Vandyke brown.....	3½ cents per pound.....	.....	20 per cent.....	1½ cent.....	.....

Water-colors.....				35 per cent.....	
Wood lake, Venetian red, vermilion, chrome-yellow, rose-pink, Dutch pink, and paints, and painters' colors (except white and red lead and oxide of zinc), dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for.....	7½ cents per pound, average.....	1¼ cents per pound.....		25 per cent.....	23½ per cent.....
Zinc, oxide of, dry or ground in oil.....				25 per cent.....	
Paper, sized or glued, suitable only for printing paper.....				20 per cent.....	
Printing, unsized, used for books and newspapers exclusively.....				35 per cent.....	
Manufactures of, or of which paper is a component material, not otherwise provided for.....				35 per cent.....	
Sheathing-paper.....				35 per cent.....	
Paper boxes and all other fancy boxes.....				35 per cent.....	
Paper envelopes.....				30 per cent.....	
Paper-hangings, and paper for screens and fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper, not otherwise provided for.....				20 per cent.....	
Papier-maché manufactures, articles and wares of.....				10 per cent.....	
Paraffine.....		10 cents per pound.....			40 per cent.....
Parchment.....					33½ per cent.....
Patent size.....					
Paving-stones, not otherwise provided for.....	2½ cent per pound.....	1 cent per pound.....			
Peanuts or ground-beans.....	4½ cents per pound.....	1½ cents per pound.....			
Shelled.....					
Pencils of wood, filled with lead or other materials.....	\$1.80 per gross, average.....	50 cents per gross and.....		30 per cent.....	57½ per cent.....
Pencils, lead, not in wood.....	\$5 per gross.....	\$1 per gross.....			20 per cent.....
Pens, metallic.....		10 cents per gross and.....		25 per cent.....	
Pen-tips and pen-holders, or parts thereof.....				35 per cent.....	
Pericussion-caps.....				40 per cent.....	
Philosophical apparatus and instruments.....				40 per cent.....	
Pins, solid head or other.....				35 per cent.....	
Pipe-cases, pipe-stems, tips, mouthpieces and metallic mountings for pipes, and all other parts of pipes or pipe-fixtures, and all smokers' articles.....					
Pipes and pipe-bowls, meerschau, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for.....				75 per cent.....	
Pipes, clay, common or white.....		\$1.50 per gross and.....		75 per cent.....	
Pitch.....				35 per cent.....	
Plants: fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, garden-seeds, and all other seeds for agricultural or horticultural purposes, not otherwise provided for.....				20 per cent.....	



## Statement showing the cost of the undermentioned articles at the places of shipment, &amp;c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-'77,	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE M—Continued.					
Plaster of Paris, when ground or calcined.....	.....	.....	27 per cent.....	.....	.....
Plated and gilt ware of all kinds.....	.....	.....	35 per cent.....	.....	.....
Plates, engraved, of steel.....	.....	.....	25 per cent.....	.....	.....
Of wood or other material.....	.....	.....	25 per cent.....	.....	.....
Playing-cards, costing not over 25 cents per pack.....	.....	.....	.....	.....	.....
Costing over 25 cents per pack.....	18 cents per pack.....	25 cents per pack.....	.....	.....	139 per cent.
Plums.....	40 cents per pack.....	35 cents per pack.....	.....	.....	87½ per cent.
Polishing-powders of all descriptions, Frankfurt black, and Berlin, Chinese, and fig, and wash-blue.....	8 cents per pound.....	2½ cents per pound.....	.....	.....	31¼ per cent.
Potash, bichromate of.....	.....	.....	25 per cent.....	.....	.....
Chlorate.....	8 cents per pound.....	3 cents per pound.....	.....	.....	37½ per cent.
Hydriodate, iodate, iodide.....	22 cents per pound.....	3 cents per pound.....	.....	.....	12½ per cent.
Acetate.....	\$2 per pound.....	75 cents per pound.....	.....	.....	37½ per cent.
Prussiate yellow.....	25 cents per pound.....	25 cents per pound.....	.....	.....	100 per cent.
Prussiate red.....	24 cents per pound.....	5 cents per pound.....	.....	.....	20½ per cent.
Precious stones, and jewelry: Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set.....	50 cents per pound, average.....	10 cents per pound.....	.....	.....	20 per cent.
(See Note 30.) When set in gold, silver, or other metal, or on imitations thereof, and all other jewelry.....	.....	.....	10 per cent.....	.....	.....
Watch jewels.....	.....	.....	.....	.....	.....
Proprietary medicines, pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions recommended to the public as proprietary medicines, or prepared according to some private formula or secret art, as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body.....	.....	.....	25 per cent.....	.....	.....
Putty.....	.....	.....	10 per cent.....	.....	.....
	\$9 per 100 pounds.....	\$1.50 per 100 pounds.....	50 per cent.....	.....	16½ per cent.

Quinine, salts of, other than sulphate of	.....	.....	.....	45 per cent	.....	60 cents per ounce	.....
Sulphate of	.....	.....	.....	20 per cent	.....	.....	.....
Rags, of whatever material, not otherwise provided for	.....	.....	.....	10 per cent	.....	.....	33½ per cent.
Rattans	.....	.....	.....	.....	.....	.....	.....
Rattans and reeds, manufactured or partially manufactured	.....	.....	.....	25 per cent	.....	.....	.....
Red precipitate	.....	.....	.....	20 per cent	.....	17 cents per pound	.....
Resins, gum, not otherwise provided for, and rosin	.....	.....	.....	20 per cent	.....	.....	.....
Rochelle salts	.....	.....	.....	20 per cent	.....	.....	22½ per cent.
Roman cement	.....	.....	.....	.....	.....	.....	.....
Saleratus and bicarbonate of soda	.....	.....	.....	.....	.....	.....	25 per cent.
Sul-soda and soda-ash	.....	.....	.....	.....	.....	.....	71½ per cent.
Salt, in bags, sacks, barrels, or other packages	.....	.....	.....	.....	.....	.....	40 per cent.
In bulk	.....	.....	.....	.....	.....	.....	66½ per cent.
Salt-peter, crude	.....	.....	.....	.....	.....	.....	92½ per cent.
Refined and partially refined	.....	.....	.....	.....	.....	.....	30½ per cent.
Salts, epsom	.....	.....	.....	.....	.....	.....	57½ per cent.
Glauber	.....	.....	.....	.....	.....	.....	14½ per cent.
Preparations of, not otherwise provided for	.....	.....	.....	20 per cent	.....	.....	46½ per cent.
Santonine	.....	.....	.....	.....	.....	.....	.....
Scagliola tops, for tables or other articles of furniture	.....	.....	.....	35 per cent	.....	.....	.....
Sealing-wax	.....	.....	.....	35 per cent	.....	.....	.....
Shaduck	.....	.....	.....	10 per cent	.....	.....	.....
Shells, manufactures of	.....	.....	.....	35 per cent	.....	.....	.....
Side-arms of every description, not otherwise provided for	.....	.....	.....	.....	.....	.....	.....
Skates costing 20 cents or less per pair	.....	.....	.....	35 per cent	.....	.....	.....
Costing over 20 cents per pair	.....	.....	.....	35 per cent	.....	.....	44½ per cent.
Smalts	.....	.....	.....	20 per cent	.....	.....	.....
Soup: fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps	.....	.....	.....	.....	.....	.....	.....
Soup not otherwise provided for	.....	.....	.....	25 per cent	.....	20 cents per pound	50 per cent.
Soda, caustic	.....	.....	.....	30 per cent	.....	2½ cents per pound	46½ per cent.
Hydrosulphate of, and all carbonates of, by whatever name designated, not otherwise provided for	.....	.....	.....	20 per cent	.....	.....	42½ per cent.
Silicate of, or other alkaline silicates	.....	.....	.....	.....	.....	.....	.....
Sponges	.....	.....	.....	20 per cent	.....	.....	.....
Sporting-gun wads of all descriptions	.....	.....	.....	35 per cent	.....	.....	.....
Starch made of potatoes or corn	.....	.....	.....	20 per cent	.....	1½ cents per pound	48½ per cent.
Made of rice or any other material	.....	.....	.....	20 per cent	.....	4½ cents per pound	61½ per cent.
Staves for pipes, hogheads, or other casks	.....	.....	.....	10 per cent	.....	.....	.....
Other staves	.....	.....	.....	20 per cent	.....	.....	.....
Stereotype plates	.....	.....	.....	25 per cent	.....	.....	.....
Stones: freestone, granite, sandstone, and all building or monumental stone, except marble	.....	.....	.....	.....	.....	\$1.50 per ton	37½ per cent.
	.....	.....	.....	.....	.....	\$4 per ton, average	.....



Statement showing the cost of the undermentioned articles at the places of shipment, &amp;c.—Continued.

ARTICLES.	Cost at place of shipment, computed in U. S. coin on the basis of prices current in the year 1876-7.	PRESENT RATES OF DUTY.		EQUIVALENT RATES OF DUTY.	
		Specific.	Ad valorem.	Specific.	Ad valorem.
SCHEDULE M—Continued.					
Strychnia.....	\$8 per ounce, average.....	\$1 per ounce.....			18½ per cent.
Strychnine, salts of, not otherwise provided for.	\$50 per ton, average.....	\$1.50 per ounce.....	15 per cent.....	\$27.50 per ton.....	55 per cent.
Sulphur, flour of.....	7 cents per pound, average.....	1 cent per pound.....			14½ per cent.
Tallow.....	\$1.10 per pound, average.....	\$2 per pound.....	20 per cent.....	80 cents per barrel.....	18½ per cent.
Tannin.....	\$4 per barrel, average.....	15 cents per pound.....	20 per cent.....		45½ per cent.
Tar.....	33 cents per pound, average.....		30 per cent.....		
Tartar emetic.....			50 per cent.....		
Tectil, manufactured.....			35 per cent.....		
Tin oxide, muriatic, and salts of tin, and tin-foil.....			25 per cent.....		
Toys, wooden, and other, for children.....			25 per cent.....		
Twine or pack-thread, not otherwise provided for.....					
Turpentine, spirits of.....		30 cents per gallon.....			
Types, new.....					
Type-metal.....					
Umbrella and parasol ribs and stretchers, frames, chips, runners, angles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal.....			45 per cent.....		
Umbrellas, parasols, and sun-shades, when covered with silk alpaca.....			60 per cent.....		
All other umbrellas.....			45 per cent.....		
Umbrellas, parasols, and sun-shades, frames and sticks for finished or unfinished, not otherwise provided for.....			35 per cent.....		
Varnish, valued at one dollar and fifty cents or less per gallon.....		50 cents per gallon and.....	20 per cent.....		
Valued at above one dollar and fifty cents per gallon.....		50 cents per gallon and.....	25 per cent.....		
Vellum.....			30 per cent.....		
Velvet, when printed or painted.....			35 per cent.....		
Vitriol, white, or sulphate of zinc.....			20 per cent.....		
Blue vitriol.....	6 cents per pound, average.....	4 cents per pound.....	20 per cent.....		6½ per cent.
Waste, all not otherwise provided for.....			20 per cent.....		
Watches, watch-cases, watch-movements, parts of watches and watch-materials.....			25 per cent.....		
Webbing, composed of cotton, flax, or any other materials, not otherwise provided for.....			35 per cent.....		

## SCHEDULE A.

## NOTE 1.—COTTON FABRICS.

It is difficult to ascertain the actual price of cotton fabrics in Europe for the following reasons: First, many descriptions are no longer imported. Second, the classification in the tariff embraces under one and the same rate a great variety of fabrics. For example: a fabric exceeding 200 threads to the square inch may cost as high as 20 cents and as low as 12 cents, and in such instances the tariff tends to exclude the low-priced fabrics.

The difficulty of obtaining the actual cost of the fabric that is comprised under the tariff classification becomes almost insurmountable.

The cost-prices in the schedule are, therefore, taken either from the actual importation or from a general average.

The prices given in the tables are rather above than below the average cost, which, consequently, reduces the equivalent ad-valorem percentage.

## NOTE 2.—COTTON YARNS.

The price of yarns, as described in the tariff classification, is taken from the average prices of yarns actually imported.

The classification in the tariff, although apparently specific, is, nevertheless, based on the cost of the goods abroad, and the duties are assessed on the value and cost of the yarn. The price of yarn or twist is charged in Europe by numbers. The numbers commence from 30 and run as high as 160, every four numbers changing in price up to No. 50. After that the change in price is made in every ten numbers. For instance, during the last year, the average price for 6-corded thread in hanks was, in England, as follows, viz:

Numbers .....	32	36	40	46	50	60	70	80	100	110
Price, in sterling..	1s. 8d.	1s. 10d.	1s. 11d.	2s. 1d.	2s. 2d.	2s. 6d.	2s. 10d.	3s. 7d.	4s. 8d.	5s. 4d.

Single yarns run the same numbers, and are, of course, cheaper. A specific duty as to numbers may, therefore, be advantageously adopted. The only difficulty would be in obtaining the services of an expert of great experience who could distinguish between the numbers.

## NOTE 3.

The remaining cotton fabrics in Schedule A subject to duty are cotton cords, gimps, and galloons, and cotton laces, colored, 35 per cent. ad valorem; cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, 35 per cent. ad valorem; cotton velvets, braids, insertings, lace trimmings, or bobbinet, and all other manufactures of cotton not otherwise provided, 35 per cent. ad valorem.

The above articles are of a nature where specific duties either by the pound or measure would be entirely unequivocal, and whatever the change of duties on cotton fabrics may be decided on, the duty on these goods would necessarily have to be levied in the ad-valorem form.

## SCHEDULE B.

## NOTE 4.—COMMON WINDOW-GLASS.

The duty on common window-glass is rated by the pound, although none is bought by weight, but simply by the box, containing 50 feet. It would, therefore, simplify the collection of duties if the tariff on window-glass were changed from a specific duty per pound to a duty per square foot.

The chief importation of common window-glass is on sizes of 10 by 15, 16 by 24, and above 24 by 30. A uniform rate of duties on all sizes of common window-glasses would greatly simplify the tariff, and be very advantageous to the collection of revenue.

The prices for window-glass are obtained from Semon Bache & Co., importers of window-glass in New York, a house established thirty years, and the figures are, therefore, perfectly reliable.

## NOTE 5.—PLATE-GLASS.

The specific duty on all kinds of plate-glass is correctly levied on the square foot. But there seems to be a great discrepancy in the rates of duties. For instance, the duty on plate-glass used for building purposes, which has come into universal use, is as high as 62½ per cent. and 100 per cent., part of which it is impracticable to import;



while the silvered plate-glass used for the largest mirrors only pays a duty of from 26 to 50 per cent. The cost of plate-glass is furnished by the largest importers in New York, and has been fully verified.

Glass bottles and all kinds of Bohemian glass, as also spectacles, watch-crystals, and other kinds of glassware, are of a nature whereon no specific duties can be adequately calculated. They now pay a duty of 30 per cent. on bottles and 40 per cent. ad valorem on all other kinds of glassware.

There is evidently an omission in the present tariff on polished cylinder-glass silvered. It should be understood that the tariff only provides for silvered plate-glass, and not for silvered cylinder-glass. This omission excludes all importations of the cheaper kind of silvered glass, as the rate of duty, being specific, is levied the same on the cheaper as on the dearer article. For instance, above 24 by 30, and not exceeding 24 by 60, polished cylinder-glass silvered costs in Europe on an average about 47 cents per square foot. The duty at present is 35 cents per square foot, and equal to about 75 per cent. duty; whereas plate-glass silvered of the same size costs in Europe 70 cents, and pays 35 cents duty. The ad-valorem rate is, therefore, one-third less on the dearer than on the cheaper kind of glass.

#### NOTE 6.—EARTHENWARE AND GLASS.

The remaining articles mentioned in this schedule subject to an ad-valorem duty are as follows:

"Glass bottles or jars filled with articles not otherwise provided for, 30 per cent. ad valorem. Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for, 40 per cent. ad valorem."

The very nature of these products, the large variety they embrace, and the great difference in the cost of the articles named herein under one and the same designation, make it impossible to give the market value and cost of these articles with any certainty abroad, and also necessitate the collection of a duty in an ad-valorem form.

#### SCHEDULE C.

#### NOTE 7.—FLAX AND HEMP.

The present duties on raw flax, hemp, and jute are all specific. The rate of duties on the higher-priced flax, viz, flax not hackled and flax hackled, is very moderate; the former averages  $7\frac{1}{2}$  per cent., and the latter  $6\frac{3}{4}$  per cent. ad valorem. In the tariff of 1846 these two raw materials paid a duty of 15 per cent. In 1857 they were made free of duty. The duty on manila and other hems is at present \$25 per ton, and averages  $19\frac{1}{4}$  per cent. ad valorem, while jute, now paying \$15 per ton duty, averages 25 per cent. ad valorem.

#### NOTE 8.—HEMP, FLAX, AND JUTE.

The manufactures of hemp, flax, and jute, under this heading, now pay the following rate of duty, viz:

"If the cost abroad is at 30 cents or less per square yard, it pays 35 per cent. ad valorem. If above 30 cents per square yard, it pays a duty of 40 per cent. ad valorem."

This discrimination of the two rates of duties naturally gives rise to much complication in the appraisement of the values, as it will be seen if the article costs 30 cents a square yard abroad it pays 30 per cent. ad valorem, and if it costs 31 cents it is liable to a duty of 40 per cent. ad valorem. Hence the tendency to undervaluation is very strong.

A uniform rate of duty on all manufactures of hemp, flax, and jute would much simplify the present complications. The average price of the goods imported per square yard abroad is given in the schedule, but it will be seen that the difference in price runs from 28 cents to 45 cents per square yard.

A specific duty would, therefore, be very advantageous to the dearer class of the product, while the coarser and cheaper goods would naturally rise very high in the scale of duties.

#### NOTE 9.—BAGGING.

The present rate of duty on bagging made of hemp, jute, and flax, and on gunny-bags and gunny-cloth, is specific, based on the foreign cost. If the cost is 7 cents or less a square yard the duty is 2 cents per pound; if above 7 cents the duty is 3 cents per pound. It is, therefore, a sort of mixed specific and ad-valorem duty. There should be no difficulty on the part of a good, efficient expert in determining the foreign

value of this article. But a uniform rate of specific duty, either at so much per pound or per square yard, could be arrived at from the average cost as given in the schedule.

## NOTE 10.—BAGS.

The present duty is 40 per cent. ad valorem; the average value per pound abroad is about 6 cents; of course a specific duty of 2.40 cents per pound would be equivalent to the present ad-valorem rate.

The duty on this article is 10 per cent. higher than on thread-lace, which is an article of luxury; and, in fact, all other manufactures of hemp, jute, &c., are now only 30 per cent.

## SCHEDULE D.

## NOTE 11.—WINES AND LIQUORS.

The discrepancy in the rates of the duty on wines will easily be seen. The uniform rate of 40 cents per gallon on still wines has, of course, the tendency of raising the rate of duty on all cheap French, German, and Spanish wines.

For instance, the average price of *vin ordinaire*, or claret, which is the bulk of our importations of still wines, is about 40 cents a gallon, which raises the duty to 100 per cent., while the best still wines, in bottles, costing at the rate of from \$3 to \$10 a gallon, pay the same rate of 40 cents duty per gallon.

It may be interesting to point out the fact that the total importations of still wines, which in 1874 was 9,021,051 gallons, fell in 1876 to 4,591,493 gallons, and the revenue derived from still wines in 1874 and 1876, respectively, was:

1874, revenue from still wines.....	\$2,673,524 06
1876, revenue from still wines.....	2,027,225 84
Decrease in revenue.....	646,298 22

It is further worthy of note that in 1874 we collected a duty of 25 cents per gallon on all still wines valued at not over 40 cents per gallon abroad, 60 cents per gallon duty on wine costing over 40 cents per gallon and not over \$1 per gallon, and \$1 per gallon and 25 per cent. on all still wines costing over \$1 per gallon abroad. The revenue from the first class, viz, 25 cents per gallon, amounted in 1874 to \$2,043,153.83, or \$15,927.99 more than the whole revenue from still wines in 1876.

Champagne and sparkling wines at \$6 a dozen duty on quarts, \$3 duty on pints, and \$1.50 duty on half-pints, only pay an average duty of 50 per cent., 46½ per cent., and 37½ per cent., respectively.

The duty on spirits at \$2 per gallon also shows a great discrepancy. Fine brandy, for instance, costing \$4 and \$5 per gallon, pays a low duty, while the cheaper distilled spirits, such as gin, whisky, &c., pay from 200 to 300 per cent. duty. If a distinction in the qualities of wines and spirits as to their cost abroad could be made, and the duty charged accordingly, it would naturally make the rates of duties much more equitable and tend to an increase of revenue.

## SCHEDULE E.

## NOTE 12.—IRON.

The discrepancy in the percentage on bar-iron, which, at 1 cent per pound duty on rolled iron not less than 1 inch or more than 6 inches wide, nor less than 2 inches thick, is 53 per cent., and on iron of less than the above sizes, at 1½ cents per pound, is 72 per cent., is entirely owing to the classification, as much of the latter-classified iron is intermixed in sales with the former.

It is also noteworthy that the price of the latter-classified iron, if bought, pure and simple, alone by itself in England is only ½ cent per pound higher than the former iron, or a fraction over 14 per cent. dearer. The duty on this class of iron is, however, at 1½ cents per pound, just 36 per cent. higher than in the former classification.

## NOTE 13.—IRON WIRE.

The discrepancy in the duty calculated ad valorem on iron wire of not more than ¼ of an inch in diameter and not less than No. 16 wire-gauge, which pays 2 cents per pound and 15 per cent. ad-valorem duty, and wire over No. 16 and not over No. 25 wire-gauge, which pays 3½ cents per pound and 15 per cent. ad valorem, is only 4 per cent., the former being at the rate of 81 per cent. and the latter 77 per cent.

But there is a great discrepancy in the finer number over No. 25 wire-gauge, which is 4 cents per pound and 15 per cent. ad valorem, the percentage being only 48 per cent., and, therefore, 33 per cent. less than the coarse wire under No. 16 wire-gauge, and 29 per cent. less than on wire over No. 16 and not over No. 25 wire-gauge.



In 1876.

Rate.	Average cost.	Ad valorem.
2 cents per pound and 15 per cent. ....	.050	55 per cent.
3½ cents per pound and 15 per cent. ....	.075	62 per cent.
4 cents per pound and 15 per cent. ....	.171	38 per cent.

## NOTE 14.

All the articles commencing with handsaws and ending with squares, made of steel in this schedule now pay a double or compound duty of so much per pound or dozen, and in addition an ad-valorem duty. There is no reason why a single duty of either ad valorem or specific could not be advantageously substituted. The prices in the schedules of the cost of those articles are, on an average, correct, and a specific rate of duty could easily be made.

## NOTE 15.

The duty on steel is levied in specific form, based, however, on the cost abroad. Thus steel valued at 7 cents or less per pound is subject to a duty of 2½ cents per pound; if above 7 cents and not above 11 cents per pound, the duty is 3 cents per pound, and if costing above 11 cents the duty is 3½ cents a pound and 10 per cent. ad valorem.

It is difficult to see the advantage of these specific rates of duty, although based on the cost abroad. A pure and simple ad-valorem rate would, it is believed, be better, because it would give a uniform rate of duty on all steel. As it is now, the rates under the present system are 56½ per cent. on the lower-priced and only 37 per cent. on the higher-priced steel.

## NOTE 16.—COPPER.

The duty on copper, except for braziers' sheets, rods, pipes, bottoms, and all manufactures of copper, is now specific.

Yellow metal for sheathing of vessels pays a duty of 3 cents per pound. But if used for American ships that are registered, or trade between the Atlantic and the Pacific States, the duty on yellow metal as well as copper sheathing is remitted; but, if used for coasting or enrolled shipping, the duty is exacted under the act of June 6, 1872, which made yellow metal and copper for the use of registered vessels free. There was used in 1876 yellow metal valued at \$103,541, for ship's use paying no duty, while the amount of yellow metal going into consumption and paying duty only amounted to \$2,903.

Yellow metal, as is well known, is a composition of copper and zinc; these ingredients pay now a duty of 5 cents per pound on copper, and 1½ cents per pound on zinc. Of course under the act of June 6, 1872, the registered vessels have now the advantage of free metal, which the coasting vessels have not.

## SCHEDULE F.

## NOTE 17.—PROVISIONS.

In this schedule the duty on uncleaned rice, cleaned rice, and paddy, at 2½ cents, 2 cents, and 1½ cents per pound, respectively, has so enormously increased in the ad-valorem rate, simply because the price of rice has become much lower in value since the duty in 1864 was enacted.

The most of the articles in this schedule are specific in form. Some items, however, now paying ad-valorem duty, such as corn-meal and rye-flour, could easily be changed from an ad-valorem to a specific rate of duty, as will be seen in the schedule.

## SCHEDULE G.

## NOTE 18.—SUGAR.

The present rate of duty levied on raw sugar is based upon the so-called Dutch standard test. The revenue derived from sugar and molasses is so important (being about 35 per cent. of the whole revenue collected from customs) that an extended notice may be interesting and useful.

1st. What is meant by the Dutch standard? Holland, as is well known, has large possessions in Java and Batavia, which produce great quantities of sugar. These sugars belong chiefly to the Dutch East India Company, and are brought once a year to Rotterdam to be sold at public auction. The Rotterdam sworn sugar-brokers take samples of these sugars and classify them in numbers; their test of saccharine strength

in sugar goes entirely by the color. The sample sugar is placed in glass bottles, and sealed by the sworn brokers with numbers on them corresponding to the numbers on the bags—that is, in bulk. Thus, for instance, when the sale takes place, the purchasers do not see the bulk of the sugars at all, but only the samples in the little glass bottles. They therefore buy, say, No. 9, Dutch standard, and after the sale compare the sample with the bulk sugar marked No. 9, with which in general it corresponds in color. This is the whole explanation of the Dutch standard.

Now, it must be borne in mind that the Java sugars are made by the process called *clayed*; that is to say, the sugars are cleaned by a process of putting a quantity of clay on the top of an open vessel of sugar; this vessel having at the bottom holes bored in it. By the use of water on the clay the moisture, gum, and sirup drip out, leaving the sugar free of moisture. It is an old process used largely in the East India islands. The whole sugar sampled in Rotterdam and going under the name of the Dutch standard is therefore of one uniform class of sugar, cleaned by the *claying* process, and the color is undoubtedly a fair test of the saccharine strength.

But it is very doubtful whether this color-test is fair and equitable on sugars that are cleaned by the centrifugal process and not by the *clayed* process. Now, as it happens, a large proportion of our sugar that comes from Cuba and the West Indies is cleaned by the centrifugal process. But we measure the saccharine strength of these also by the Dutch standard test. We get from Holland little bottles filled with sugar that have been sampled from the *clayed* Java sugar in Rotterdam by the sworn brokers, on which the numbers are marked, and these samples are the guide of the appraiser on which he has to compare the Cuba centrifugal-cleaned sugar with the Java *clayed* sugars.

#### THE COLOR-TEST OF SUGAR.

It is strange that the fallacy of the color-test of sugar to levy duty on has ever been adopted. It has been shown that the so-called Dutch standard is only a sampling by the brokers for the purpose of facilitating the annual auction sales of sugar in Rotterdam, fresh samples being taken every year. Now, the Dutch Government, who have levied a duty on sugar, have not adopted the Dutch standard or color-test; but they divide their classification on sugar in the following manner:

1. *Succades*.
2. *Bastard*, refined and mixed.
3. Sirup of more than 10 per cent. sugar.
4. Sirup of less than 10 per cent. sugar.

Before the sugar duties were repealed in England, the English classification was as follows:

1. *Succades*.
2. Sugar, candy, white and brown refined, or equal to refined.
3. Sugar not equal to refined, viz:
  - 1st class.
  - 2d class.
  - 3d class.
  - 4th class, including cane-juice.

Thus it will be seen that the famous Dutch standard test is ignored in Holland, and was ignored in England while there was a duty levied on sugar.

Experience has further proved that the color-test of sugar in the United States is far from satisfactory. And whether artificial coloring is resorted to or whether some natural dark sugars contain more saccharine strength than some lighter-colored sugars, it is perfectly obvious that the Dutch standard test is faulty.

#### THE AD-VALOREM SYSTEM IN LEVYING DUTY ON SUGAR CONSIDERED.

The continual undervaluations of imported goods, and the suspicion always attached to the cost of goods from abroad on which an ad-valorem duty is levied, have made the mode of collecting ad-valorem rates very unpopular both to the government and to merchants.

Yet it is the only fair equivalent duty that ought to be made, whilst all specific duties are arbitrary, levying on the same species of goods, only differently classified, enormously disproportionate rates.

The objection to an ad-valorem duty on sugar is based on the danger of undervaluations. Yet it may be shown that there is at least equal, if not more, danger in the Dutch standard test, which inadvertently may throw the quality of sugar to a lower standard.

For instance, let us take the following example:

All sugars not above No. 7 now pay a duty of  $1\frac{3}{4}$  cents per pound and 25 per cent. added.

But if it is above No. 7 and not above No. 10, the duty is 2 cents per pound and 25 per cent. added.

Now, suppose a cargo of 1,000,000 pounds of sugar entered and a mistake is made by classifying it No. 7, and it pays a duty of only  $1\frac{3}{4}$  cents and 25 per cent., when it is act-



nally above No. 7 and should pay 2 cents per pound and 25 per cent., what would be the loss to revenue?

1,000 000 pounds sugar, duty at 2 cents and 25 per cent., is .....	\$25, 000
1,000,000 pounds sugar, duty at $1\frac{1}{2}$ cents and 25 per cent., is .....	21, 875

Loss to revenue .....	3, 125
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Well, then, raw sugar above No. 7 and not exceeding No. 10, was invoiced, on an average in 1876, at  $4\frac{1}{2}$  cents per pound. A cargo of 1,000,000 pounds would therefore cost \$42,000. The ad-valorem duty, equivalent to the present rate, would be 59.38 per cent. Now, in order to cheat government out of \$3,125 duties, the importer would have to undervalue the cargo of sugar \$5,200, or over 12 per cent. on the original cost. Now, the prices-current of sugar, received almost daily in our ports, and the well-known market-price of sugar prevalent in Cuba, would make such an undervaluation very glaring indeed, provided the appraiser was an able man and had the qualification of integrity. Thus it will be seen that there is actually less risk in levying duties on sugar in an ad-valorem form than in the present form on the Dutch standard.

#### THE SUGGESTION OF LEVYING DUTIES BY ASCERTAINING THE SACCHARINE STRENGTH.

This mode of ascertaining the true value of sugar is undoubtedly the correct one, as the refiner usually applies the same test of the value of sugar of ascertaining by a chemical analysis the saccharine strength of the raw sugar. But the difficulty would be in the practicability of getting scientific appraisers in all the ports to be able to apply this test and chemically analyze the saccharine strength of the sugar; and the risk would decidedly be greater than even under the color-test of the Dutch standard.

#### THE UNIFORM RATE OF DUTY ON ALL RAW SUGARS CONSIDERED.

It has been suggested that a uniform specific rate on all raw sugar should be levied.

This mode would decidedly drive out of our market all low grades of sugar, and it would meet with a very strong opposition from all the refining interests in the country.

It is perfectly true that in our early tariffs we find a uniform specific rate on raw sugars, and the duty was as follows:

#### *Rates of duty.*

1789. On brown, raw, or clayed sugar .....	1 cent per pound.
1789. On refined .....	3 cents per pound.
1791. On brown, raw, and clayed sugar .....	$1\frac{1}{2}$ cents per pound.
1791. On refined .....	5 cents per pound.
1797-1800. On brown, raw, and clayed sugar .....	2 cents per pound.
1797-1800. On refined .....	9 cents per pound.
1804-1808. On brown, raw, and clayed sugar .....	$2\frac{1}{2}$ cents per pound.
1804-1808. On refined .....	9 cents per pound.
1812-1816. On brown, raw, and clayed sugar .....	5 cents per pound.
1812-1816. On refined .....	18 cents per pound.
1819-1830. On brown, raw, and clayed sugar .....	3 cents per pound.
1819-1830. On refined .....	12 cents per pound.
1832-1841. On brown, raw, and clayed sugar .....	$2\frac{1}{2}$ cents per pound.
1832-1841. On refined .....	12 cents per pound.
1842-1846. On brown, raw, and clayed sugar .....	$2\frac{1}{2}$ cents per pound.
1842-1846. On refined .....	6 cents per pound.
1846-1857. On all classes of sugar .....	30 per cent.
1857-1861. On all kinds of sugar .....	24 per cent.

After that period the Dutch standard was adopted.

#### SCHEDULE H.

#### NOTE 19.—SILKS.

The desirability of getting the present duty on silk fabrics changed from an ad-valorem to a specific rate of duty is certainly found in the numerous undervaluations that have been discovered in the importations of this product. Yet it should be borne in mind that the revenue and commerce suffered vastly more from direct silk smuggling than from undervaluations. For years silks have been smuggled into the country by the usual mode of importing 10 cases of merchandise, 9 being filled with silk and 1 with cotton goods. The invoice and entry are made out for 10 cases of cotton goods, and as only one case out of 10 now goes to the appraiser's store for examination, the 1 case containing cotton goods is sent to the public stores; there it is examined and found to have been correctly invoiced, and the whole shipment is then passed as cotton fabrics.

Of course this requires collusion of some officials. Such collusions have actually been unearthed and the guilty parties punished. Direct smuggling of silk in cement-barrels, and even in barrels of liquid, has often been detected, and, in fact, considering the great value of the goods, its comparative small bulk, the duty of 60 per cent. levied on it, great risks are run by adventurers, who for the last fifteen years have made smuggling a systematic trade.

The Canadian borders are no doubt a favorite geographical position for smuggling, chiefly of silks, because that article goes into great value, and the smuggler knows that he can make \$600 profit on \$1,000 smuggled silk by evading the duty.

No doubt there are numerous undervaluations in direct importations, and it is in order to avoid these that a specific rate of duty is so much desired.

After a careful inquiry and numerous experiments as to weight and color, all attempts to make a specific duty on silks must be hopeless. Of course, a uniform rate of duty of so much per pound could easily be made. But it would have the effect of entirely prohibiting the importation of silk that costs 4 or 5 francs a yard, while it would allow the high-priced silk to come in under a ridiculously low rate of duty. In short, we would lose revenue and derange our regular silk trade.

It is often very erroneously stated that the duty on silk under the tariff of 1842 was specific. The tariff of 1842 was as follows:

On raw silk .....	50 cents per pound.
On twist-silk or silk and mohair.....	\$2 per pound.
Floss and other, purified from the gum, prepared for manufacture.	25 per cent.
On pongees and plain white for printing and coloring.....	\$1.50 per pound.
On silk manufactures.....	30 per cent.

Indeed, it would be a difficult task to levy on manufactured silk goods specific duties and get the duties anywhere nearly equivalent. The French treaty tariff on silks has no less than twenty different classifications of silk, two of which (ribbons and some trimmings), however, are ad valorem.

To follow the French classification is, no doubt, possible, but it is questionable whether it is practicable in this country, and, indeed, it would be much easier to get an expert conversant with the value of silk than one who could expound the French silk-classification.

#### SCHEDULE I.

##### NOTE 20.—SPICES.

The duty on spices is entirely specific.

The whole revenue in 1876 from spices was \$913,400.79; three articles alone producing \$711,205.92, viz:

Pepper, revenue received.....	\$393,223 82
Cassia and cassia vera.....	162,979 50
Nutmegs.....	155,002 60
	<hr/>
	711,205 92

As will be seen, the respective duties (calculated ad valorem) on these spices are as follows:

On pepper.....	83½ per cent.
On cassia.....	90½ per cent.
Nutmegs, the duty is only.....	28¾ per cent.

When the duty on nutmegs was 50 cents a pound, we collected a very large revenue from it, viz:

In 1868, revenue from nutmegs.....	\$291,145 15
In 1869, revenue from nutmegs.....	341,857 00
In 1870, revenue from nutmegs.....	307,247 00

A duty of 50 cents a pound on nutmegs would be equivalent to about 71 per cent., and therefore less than the present duty (calculated ad valorem) on pepper and cassia.

#### SCHEDULE J.

##### NOTE 21.—TOBACCO.

The duty on cigars is a double one, viz, \$2.50 per pound and in addition thereto 25 per cent. ad valorem.

The price of cigars is calculated on the average importation in 1876 by the pound: the average cost per pound was \$3.60, and the present double duty is equivalent to \$3.40 a pound specific.

A simple duty at so much per pound would greatly simplify the collection of revenue.



The English, who derive the largest revenue from tobacco and cigars, have a simple pound duty of 5 shillings per pound on cigars, and 2 shillings per pound on leaf-tobacco.

The duty of 35 cents per pound on all leaf-tobacco is simple and no doubt satisfactory.

#### SCHEDULE K.

##### NOTE 22.—WOOD.

The duties on the most important woods imported were made specific in 1872. Before that the duties ranged from 10 to 30 per cent. ad valorem. Since the duty was made specific, the price of all lumber, timber, and wood has materially declined. From the best sources of information obtainable the decline is from 20 per cent. to 30 per cent.

#### SCHEDULE L.

##### NOTE 23.—WOOL AND WOOLENS.

The duty on raw wool and the equity of the tariff-rates on this important raw material demand special consideration. The present classification is ostensibly divided into three classes, viz :

- 1st. Clothing-wool ;
- 2d. Combing-wool ;
- 3d. Carpet-wool ;

each of which pays a specific duty per pound, and, in addition, an ad-valorem duty. The double duties on this article make the rates more vexatious because both the specific and ad-valorem rates are based on the cost of the product abroad. Thus, for instance, if clothing-wool costs 32 cents per pound or under, it pays a duty of 10 cents per pound, and in addition thereto 11 per cent. ad valorem ; but if it should cost 33 cents per pound, it would be subject to a duty of 12 cents per pound, and 10 per cent. ad valorem. Thus, one cent difference in the cost of wool throws it into a higher rate of duties. In fact it is interesting to notice that although the limit of the first classification is 32 cents abroad, and the second classification is all above 32 cents cost, yet the actual cost of importations in 1876 proves that the average price of the first class was not 32 cents, but 24 cents per pound, thus showing clearly that 32 cents per pound limit is certainly not a happy one. As the duty-returns prove that the rates, if calculated ad valorem, were  $52\frac{2}{3}$  per cent. on the cheaper wool, and only  $33\frac{1}{2}$  per cent. on the dearer wool, both of the same class, viz, clothing-wool, there is no reason why a uniform specific rate could not be levied on each of the three classes. It should, however, be added that the classes are well divided and well defined, and any average expert could certainly, or ought to be able to, tell the difference between clothing, combing, and carpet wool.

The duties on manufactured woolen fabrics are, nearly in all cases, levied in a double form, if so much per pound or square yard, and in addition thereto so much ad valorem.

It would be useless to point out the complications, discrepancies in rates, &c. The tables as set forth will, no doubt, speak in the plainest terms for themselves. All that it is necessary to say is, that the cost of the article abroad, which is found in the schedule, is either taken from direct importations as furnished to the custom-house, or obtained by careful inquiries of merchants and importers.

The revenue from wool and woolens has, during late years, fallen off very largely, as may be seen at a glance :

1872, revenue from wool and woolens.....	\$42, 030, 727 00
1873, revenue from wool and woolens.....	38, 490, 628 00
1874, revenue from wool and woolens.....	32, 326, 862 00
1875, revenue from wool and woolens.....	30, 914, 036 00
1876, revenue from wool and woolens.....	25, 306, 313 00

The statement of duties collected in 1877 is not yet made out, but they will be considerably reduced as compared with previous years, doubtless.

#### SCHEDULE M.—SUNDRIES.

##### NOTE 24.—ACIDS.

Acids and acetates are used chiefly as ingredients for manufacturing purposes. The importation of foreign acids and acetates has fallen off very largely, and in 1876 the total revenue derived from acids and acetates was \$9,592.55.

## NOTE 25.—CORSETS.

The duty on this manufacture is now partially specific and partially *ad valorem*. There is no reason why a pure and simple specific duty could not be levied, which would do away with a good deal of complication.

## NOTE 26.—FRUIT.

Of green fruit imported and now subject to a duty of 20 per cent. *ad valorem*, the duty on oranges and lemons could be made specific.

Their value per box and case respectively, abroad, is as follows:

Oranges in cases measuring 41 inches long, 18 inches wide, and 15 inches deep, cost, in Italy, on an average, \$3 per case. Oranges in boxes measuring 30 inches long, 16 inches wide, and 13 inches deep, cost, in Italy, \$1.25 per box.

Lemons are imported in boxes only, measuring 30 inches long, 16 inches wide, and 13 inches deep. The average cost abroad is \$1.87 per box. A very safe calculation or basis could be made on the above measure and price, and both oranges and lemons might easily be made specific in duty.

It should also be remembered that great complications are met with in this article on account of damage allowances.

A specific duty and no damage allowance would be a great boon to government, and no less also to importers.

## NOTE 27.—LICORICE.

Licorice and licorice-paste is chiefly used in the manufacture of plug-tobacco. The licorice is dissolved into a liquid, and the leaf-tobacco is steeped in it before it is pressed into cakes or plugs. It becomes, therefore, a part of the tobacco.

It is noteworthy that this is the only imported article which pays a duty and also an internal-revenue tax; as the tobacco which absorbs the licorice liquid pays an internal-revenue tax.

## NOTE 28.—MARBLE.

The present classification on marble is subject to a double duty. The tables show clearly that a single specific rate of duty could easily be substituted; a change that would much facilitate the business of collecting the revenues on this article.

## NOTE 29.—OILS.

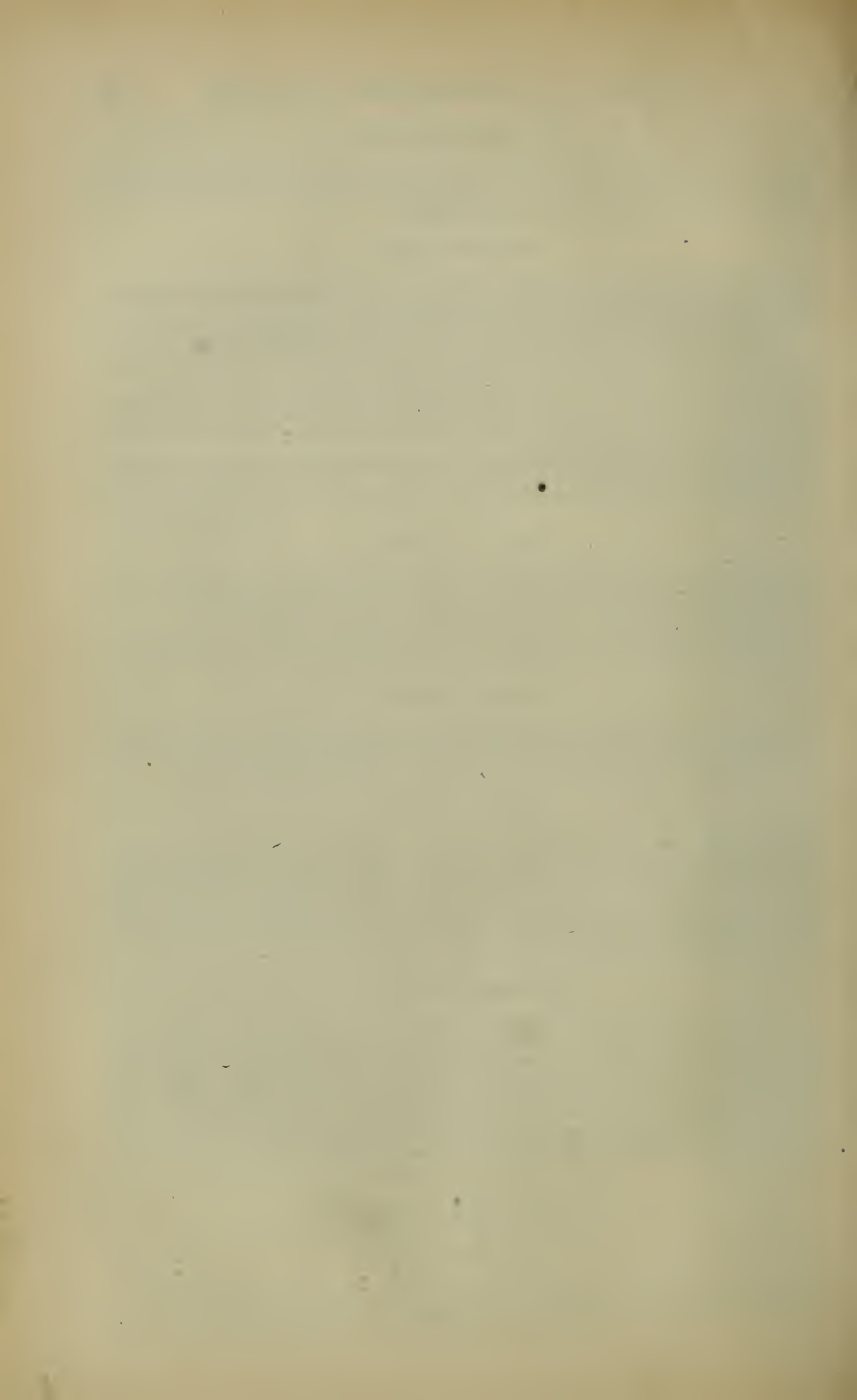
The principal revenue derived from oils is from olive-oil. In 1876 the total revenue from vegetable oils was \$241,416.53, of which the revenue from olive and salad oil amounted to \$194,081.32. The chief use of this oil is for manufacturing purposes. The most important of all oils, however, is linseed-oil, which is the foundation of all paints, yet the revenue derived therefrom in 1876 was only \$1,022.84. Of course there was a considerable revenue from linseed, which, in 1876, amounted to \$547,581.20.

Both linseed and linseed-oil pay now a specific duty.

## NOTE 30.—DIAMONDS.

The chief revenue received from precious stones is derived from diamonds. The duty is very low, viz, 10 per cent. *ad valorem*, and it produced, in 1876, \$241,795.03, yet there can be no doubt but that more precious stones are smuggled into the country than pay duty. Nor will a change from an *ad-valorem* form of duty to a specific form of duty reform the evil. The great value of precious stones and the ease with which they can be smuggled constitute an unavoidable obstacle. A uniform rate of a specific duty on diamonds might be made, as the discoveries in the Cape have made the price of larger and smaller stones less disproportionate, but such a change would not prevent smuggling.





APPENDIX C.—Statement showing the value of imports and re-exports of dutiable imports for consumption, receipts from customs, and the percentage of customs to dutiable imports for consumption and to total imports.

Year.	IMPORTS AND RE-EXPORTS.				Total receipts from customs.*	Percentage of customs on dutiable imports for consumption.	Percentage of customs on total imports.
	Free.	Dutiable.	Total.	Dutiable for consumption. (Imports less re-exports.)			
1821. Imports ....	\$10,082,813	\$52,503,411	\$62,585,724	\$41,965,680	\$13,004,447 15	30.99	20.73
Re-exports . . .	10,764,757	10,537,731	21,302,488				
1822. Imports ....	7,293,708	75,942,833	83,241,541	64,841,527	17,589,761 94	27.12	21.13
Re-exports . . .	11,184,896	11,101,306	22,286,202				
1823. Imports ....	9,048,288	68,530,979	77,579,267	48,684,106	19,088,433 44	35.10	24.61
Re-exports . . .	7,696,749	19,846,873	27,543,622				
1824. Imports ....	12,563,773	67,985,234	80,549,007	50,763,159	17,878,325 71	35.22	22.19
Re-exports . . .	8,115,082	17,222,075	25,337,157				
1825. Imports ....	10,947,510	85,392,565	96,340,075	64,794,751	20,098,713 45	31.03	20.84
Re-exports . . .	9,885,840	20,597,814	30,483,654				
1826. Imports ....	12,567,769	72,406,708	84,974,477	53,002,204	23,341,331 77	44.01	27.47
Re-exports . . .	5,135,108	19,404,504	24,539,612				
1827. Imports ....	11,855,104	67,628,964	79,484,068	52,010,978	19,712,283 29	37.90	24.86
Re-exports . . .	7,785,150	15,617,986	23,403,136				
1828. Imports ....	12,379,176	69,572,143	81,951,319	56,403,804	23,295,523 64	41.14	28.31
Re-exports . . .	8,427,678	13,168,339	21,595,017				
1829. Imports ....	11,805,501	62,687,026	74,492,527	51,259,625	22,681,965 91	44.23	30.45
Re-exports . . .	5,231,077	11,427,401	16,658,478				
1830. Imports ....	12,746,245	58,130,675	70,876,920	46,063,513	21,922,391 39	47.46	30.93
Re-exports . . .	2,320,317	12,067,162	14,387,479				
1831. Imports ....	13,456,625	90,734,499	103,191,124	78,300,016	24,222,441 77	30.93	23.47
Re-exports . . .	7,599,043	12,434,483	20,033,526				
1832. Imports ....	14,249,453	86,779,813	101,029,266	68,330,956	28,465,237 24	41.66	28.17
Re-exports . . .	5,590,616	18,448,857	24,039,473				
1833. Imports ....	77,940,493	71,955,249	149,895,742	64,211,594	29,032,508 91	45.21	19.30
Re-exports . . .	12,760,840	7,743,655	20,504,495				
1834. Imports ....	32,447,950	75,670,361	108,118,311	63,258,392	16,214,957 15	25.63	14.99
Re-exports . . .	7,410,766	12,411,969	19,822,735				
1835. Imports ....	63,393,180	58,128,152	126,521,332	47,248,632	19,391,310 59	41.00	15.33
Re-exports . . .	12,433,291	10,879,520	23,312,811				
1836. Imports ....	92,056,481	97,923,534	189,980,035	88,690,687	23,409,940 53	26.39	12.32
Re-exports . . .	12,513,493	9,232,867	21,746,360				
1837. Imports ....	69,250,031	71,739,186	140,989,217	62,333,143	11,169,290 39	17.92	7.92
Re-exports . . .	12,448,919	9,406,043	21,854,962				
1838. Imports ....	60,860,005	52,857,399	113,717,704	58,391,015	16,158,800 36	27.67	14.21
Re-exports . . .	7,986,411	4,466,384	12,452,795				
1839. Imports ....	76,401,792	85,690,340	162,092,132	80,682,642	23,137,924 81	28.69	14.27
Re-exports . . .	12,486,827	5,007,698	17,494,525				
1840. Imports ....	57,196,204	49,945,315	107,141,519	44,139,506	13,499,502 17	30.58	12.60
Re-exports . . .	12,384,503	5,805,809	18,190,312				
1841. Imports ....	66,019,731	61,926,446	127,946,177	57,698,265	14,487,216 74	25.11	11.32
Re-exports . . .	11,240,900	4,228,181	15,469,081				
1842. Imports ....	30,627,484	69,534,601	100,162,087	64,650,147	18,187,908 76	28.13	12.15
Re-exports . . .	6,837,086	4,884,454	11,721,538				
1843. Imports ....	35,574,584	29,179,215	64,753,799	25,722,643	7,046,843 91	27.39	10.83
Re-exports . . .	3,096,125	3,456,572	6,552,697				
1844. Imports ....	24,766,881	83,668,154	108,435,035	79,705,646	26,183,570 94	32.88	24.14
Re-exports . . .	7,522,359	3,962,508	11,484,867				
1845. Imports ....	22,147,840	95,106,724	117,254,564	89,934,993	27,528,112 70	30.61	23.48
Re-exports . . .	10,175,099	5,171,737	15,346,830				
1846. Imports ....	24,767,739	96,924,058	121,691,797	91,401,481	26,712,667 87	29.22	21.95
Re-exports . . .	5,824,046	5,522,577	11,346,623				
1847. Imports ....	41,772,636	104,773,002	146,545,638	100,419,095	23,747,864 66	23.64	17.37
Re-exports . . .	3,657,251	4,353,907	8,011,158				
1848. Imports ....	22,716,603	132,282,325	154,998,928	125,705,826	31,757,070 96	25.26	20.45
Re-exports . . .	14,551,511	6,576,499	21,128,010				
1849. Imports ....	22,377,665	125,479,774	147,857,439	118,854,498	28,346,738 82	23.93	19.19
Re-exports . . .	6,463,589	6,625,276	13,088,865				
1850. Imports ....	22,710,382	155,427,936	178,138,318	148,051,575	39,668,686 42	26.79	22.27
Re-exports . . .	7,575,447	7,376,361	14,951,808				
1851. Imports ....	25,106,587	191,118,345	216,224,932	122,565,378	49,017,567 92	25.85	22.67
Re-exports . . .	13,145,326	8,552,967	21,698,293				
1852. Imports ....	29,692,934	178,603,921	208,296,855	169,088,996	47,339,326 62	27.99	22.73
Re-exports . . .	7,774,457	9,514,925	17,289,382				

\* The figures in this column were not those only of duties upon imported merchandise, but embrace tonnage dues, &c.; consequently the percentages given in the last two columns are not entirely accurate.



Statement showing the value of imports and re-exports, &amp;c.—Continued.

Fiscal year.	IMPORTS AND RE-EXPORTS.				Total receipts from customs.*	Percentage of customs on dutiable imports for consumption.	Percentage of customs on total imports.
	Free.	Dutiable.	Total.	Dutiable for consumption. (Imports less re-exports.)			
1853. Imports ....	\$31,383,534	\$236,595,113	\$267,978,647	\$225,424,532	\$58,931,865 52	26.14	21.99
Re-exports ..	6,387,879	11,170,581	17,558,460				
1854. Imports ....	32,519,034	268,975,060	301,494,094	251,568,888	64,224,190 27	25.53	21.30
Re-exports ..	6,342,342	17,406,172	23,748,514				
1855. Imports ....	40,090,336	221,378,184	261,468,520	231,726,366	53,025,794 21	26.28	20.28
Re-exports ..	8,806,475	19,641,818	28,448,293				
1856. Imports ....	56,955,706	257,681,236	314,639,942	246,047,468	64,022,863 50	26.02	20.35
Re-exports ..	4,741,810	11,636,768	16,378,578				
1857. Imports ....	66,729,306	294,160,835	360,890,141	233,569,188	63,875,905 05	22.53	17.69
Re-exports ..	13,383,970	10,591,647	23,975,617				
1858. Imports ....	80,319,275	202,293,875	282,613,150	187,385,484	41,789,620 96	22.30	14.79
Re-exports ..	15,977,751	14,908,391	30,886,142				
1859. Imports ....	79,721,116	259,047,014	338,768,130	249,956,964	49,565,824 38	19.83	14.63
Re-exports ..	11,815,027	9,080,050	20,895,077				
1860. Imports ....	82,291,614	279,874,640	362,166,254	267,891,447	53,187,511 87	19.85	14.68
Re-exports ..	14,949,829	11,983,193	26,933,022				
1861. Imports ....	134,559,196	218,180,191	352,739,287	207,235,303	39,582,125 64	19.10	12.08
Re-exports ..	9,700,539	10,944,888	20,645,427				
1862. Imports ....	69,287,494	136,635,024	205,862,518	128,487,253	49,056,397 62	38.18	23.83
Re-exports ..	8,721,695	8,147,771	16,869,466				
1863. Imports ....	44,826,029	208,093,891	252,919,920	185,348,524	69,059,642 40	37.26	27.27
Re-exports ..	13,378,217	12,745,367	26,123,584				
1864. Imports ....	54,244,164	275,320,951	329,565,115	262,950,757	102,316,152 99	38.91	31.05
Re-exports ..	7,886,746	12,370,194	20,256,940				
1865. Imports ....	51,129,700	183,304,467	234,434,167	159,848,630	84,928,260 60	54.39	36.23
Re-exports ..	6,934,528	23,455,837	30,390,365				
1866. Imports ....	69,130,915	368,539,439	437,640,354	359,075,176	179,046,651 58	49.86	40.91
Re-exports ..	5,307,854	9,434,263	14,742,117				
1867. Imports ....	45,203,970	372,627,601	417,831,571	358,579,977	176,417,810 88	49.48	42.22
Re-exports ..	6,563,884	14,047,624	20,611,508				
1868. Imports ....	29,379,149	342,245,659	371,624,808	330,354,987	164,464,599 56	49.78	41.25
Re-exports ..	10,710,454	11,890,672	22,601,126				
1869. Imports ....	41,454,568	395,859,687	437,314,255	385,379,238	180,048,426 63	46.72	41.18
Re-exports ..	14,692,965	10,480,449	25,173,414				
1870. Imports ....	46,559,965	415,817,622	462,377,587	400,407,696	194,538,374 44	48.58	42.07
Re-exports ..	15,017,233	15,409,926	30,427,159				
1871. Imports ....	57,857,761	483,635,947	541,493,708	470,107,981	206,270,408 05	43.88	38.09
Re-exports ..	14,731,933	13,527,966	28,259,899				
1872. Imports ....	61,010,902	579,327,864	640,338,766	565,127,904	216,370,286 77	38.29	34.92
Re-exports ..	8,569,789	14,199,960	22,769,749				
1873. Imports ....	166,296,821	497,320,325	663,617,147	483,294,300	188,089,522 70	38.92	29.59
Re-exports ..	14,123,485	14,026,026	28,149,511				
1874. Imports ....	179,936,668	415,924,580	595,861,248	402,407,022	163,103,833 69	40.53	28.51
Re-exports ..	10,262,780	13,517,558	23,780,338				
1875. Imports ....	167,180,644	386,725,509	553,906,153	376,521,388	157,167,722 35	40.74	29.57
Re-exports ..	12,229,503	10,204,121	22,433,624				
1876. Imports ....	156,298,594	320,379,277	476,677,871	369,603,062	148,071,984 61	47.82	32.51
Re-exports ..	10,493,820	10,776,215	21,270,035				
1877. Imports ....	181,562,866	310,534,674	492,097,540	302,209,383	130,956,493 07	43.33	26.61
Re-exports ..	17,507,204	8,325,291	25,832,495				

\* The figures in this column were not those only of duties upon imported merchandise, but embrace tonnage dues, &c.; consequently the percentages given in the last two columns are not entirely accurate.

In the publications of the imports into the United States previous to the year 1821, the quantities of articles on which specific duties were imposed and the values only of those paying *ad valorem* rates were given. Estimates of the total value for each year were, however, made and published in the report of the Secretary of the Treasury on the finances, in the year 1858-'59. Although the figures are here presented, but little value is attached to the estimates.

*Statement showing the estimated value of the imports and re-exports, also the receipts from customs, and the percentage of customs to dutiable imports for consumption, and to total imports, for the years 1791 to 1820 inclusive.*

Year.	Value of imports.	Value of re-exports.	Imports for consumption.	Receipts from customs.	Custom receipts per cent. of imports for consumption.	Custom receipts per cent. of total imports.
1791 .....	\$29,200,000	\$512,041	\$28,687,959	\$4,399,473 09	15.34	15.07
1792 .....	31,500,000	1,753,098	29,746,902	3,433,070 85	11.54	10.89
1793 .....	31,100,000	2,109,572	28,990,428	4,255,306 56	14.68	13.68
1794 .....	34,600,000	6,526,233	28,073,767	4,801,065 28	17.10	11.27
1795 .....	69,756,268	8,489,472	61,266,796	5,538,461 26	11.21	8.01
1796 .....	81,436,164	26,300,000	55,136,164	6,657,987 94	12.02	8.17
1797 .....	75,379,406	27,000,000	48,379,406	7,549,649 65	15.60	10.02
1798 .....	68,551,700	33,000,000	35,551,700	7,106,061 93	19.99	10.37
1799 .....	79,069,148	45,523,000	33,546,148	6,610,449 31	19.70	8.31
1800 .....	91,252,768	39,130,877	52,121,891	9,080,932 73	17.42	9.95
1801 .....	111,363,511	46,642,721	64,720,790	10,750,778 93	16.61	9.66
1802 .....	76,333,333	35,774,971	40,558,362	12,438,235 74	30.67	16.29
1803 .....	64,666,666	13,594,072	51,072,594	10,479,417 61	20.52	16.21
1804 .....	85,000,000	36,231,597	48,768,403	11,098,565 33	22.76	13.06
1805 .....	120,600,000	53,179,019	67,420,981	12,936,487 04	19.19	10.73
1806 .....	129,410,000	60,283,236	69,126,764	14,667,698 17	21.22	11.35
1807 .....	138,500,000	59,643,558	78,856,442	15,845,521 61	20.09	11.49
1808 .....	56,990,000	12,997,414	43,992,586	16,363,550 58	37.22	28.71
1809 .....	59,400,000	20,797,531	38,602,469	7,257,506 62	18.80	12.22
1810 .....	85,400,000	24,391,295	61,008,705	8,583,309 31	14.07	10.02
1811 .....	53,400,000	16,022,790	37,377,210	13,313,222 73	35.62	24.93
1812 .....	77,030,000	8,495,127	68,534,873	8,958,777 53	13.07	11.63
1813 .....	22,005,000	2,847,865	19,157,135	13,224,623 25	69.03	60.09
1814 .....	12,965,000	145,169	12,819,831	5,998,772 08	46.79	46.27
1815 .....	113,041,274	6,583,350	106,457,924	7,282,942 22	6.84	6.44
1816 .....	147,103,000	17,138,156	129,964,844	36,306,874 88	27.94	24.69
1817 .....	99,250,000	19,358,069	79,891,931	26,283,348 49	32.90	26.48
1818 .....	121,750,000	19,426,696	102,323,304	17,176,385 00	16.78	14.10
1819 .....	87,125,000	19,165,683	67,959,317	20,283,608 76	29.81	23.28
1820 .....	74,450,000	18,008,029	56,441,971	15,005,612 15	26.59	20.16



*D.—Comparative statement showing the aggregate receipts from each*  
1863, 1864, 1865, 1866, 1867,

	DISTRICTS.	1863.	1864.	1865.	1866.	
	ALABAMA.					
1	First district .....				\$2,917,189 13	1
2	Second district.....				1,118,080 44	2
3	Third district.....				97,041 48	3
					4,132,311 05	
	ARKANSAS.					
1	First district .....				256,147 11	1
2	Second district.....					2
3	Third district.....					3
					256,147 11	
	CALIFORNIA.					
1	First district .....	\$348,828 56	\$1,136,116 28	\$2,733,873 74	3,473,692 91	1
2	Second district.....	43,405 01	114,000 13	242,346 37	343,746 65	2
3	Third district .....	58,378 00	94,534 84	148,981 22	178,980 98	3
4	Fourth district .....	141,738 31	263,564 87	676,910 05	696,990 19	4
5	Fifth district .....	39,481 95	68,172 25	141,941 10	235,487 80	5
		631,831 83	1,676,388 37	3,944,052 48	4,928,898 53	
	CONNECTICUT.					
1	First district .....	572,438 90	1,152,896 36	2,299,479 81	2,864,903 51	1
2	Second district.....	399,342 34	898,966 11	1,863,831 34	2,791,672 05	2
3	Third district .....	324,349 24	668,223 12	1,279,600 90	1,733,587 49	3
4	Fourth district .....	256,484 37	552,430 36	1,133,152 16	2,246,524 85	4
		1,552,614 85	3,272,515 95	6,576,064 21	9,636,687 90	
	GEORGIA.					
1	First district .....				411,057 63	1
2	Second district.....				2,251,265 98	2
3	Third district .....				1,249,422 93	3
4	Fourth district .....				396,830 46	4
					4,308,577 00	
	ILLINOIS.					
1	First district .....	865,254 98	3,739,478 21	3,953,665 95	7,095,203 40	1
2	Second district.....	72,702 98	378,046 63	374,308 89	588,209 86	2
3	Third district .....	78,742 48	252,210 57	344,604 83	547,715 19	3
4	Fourth district .....	207,290 33	977,177 16	658,005 33	1,147,629 71	4
5	Fifth district .....	166,620 42	2,689,125 64	1,466,519 10	1,202,275 08	5
6	Sixth district .....	2,907 40	129,811 72	284,327 58	455,161 88	6
7	Seventh district .....	102,825 99	177,984 05	215,175 26	1,426,229 60	7
8	Eighth district.....	98,608 04	641,296 98	746,362 28	1,094,005 80	8
9	Ninth district .....	71,823 27	151,294 63	319,054 18	348,771 65	9
10	Tenth district .....	42,897 99	118,772 67	394,361 99	384,388 97	10
11	Eleventh district .....	15,771 22	27,150 42	79,465 20	130,859 48	11
12	Twelfth district.....	139,231 56	513,443 39	574,536 62	709,117 75	12
13	Thirteenth district.....	87,915 80	102,178 80	203,334 37	267,895 44	13
		2,012,592 46	9,897,970 87	9,523,721 58	15,397,463 84	
	INDIANA.					
1	First district .....	124,500 72	239,191 09	424,812 51	738,232 54	1
2	Second district.....	89,204 67	215,986 33	403,138 74	578,168 32	2
3	Third district .....	13,949 37	150,442 91	826,796 47	767,813 74	3
4	Fourth district .....	235,560 78	1,321,298 05	835,475 90	772,233 75	4
5	Fifth district .....	86,078 75	299,060 13	320,319 28	340,463 66	5
6	Sixth district .....	125,633 06	349,682 13	617,557 40	664,874 09	6
7	Seventh district .....	87,111 51	218,496 70	497,368 24	367,348 12	7
8	Eighth district.....	69,944 35	370,473 29	329,557 36	481,475 39	8
9	Ninth district .....	48,706 12	100,733 85	221,351 84	276,277 05	9
10	Tenth district .....	19,303 44	87,332 34	224,338 47	265,524 55	10
11	Eleventh district .....	24,911 44	45,523 15	120,527 27	164,925 29	11
		924,904 21	3,398,219 97	4,821,243 48	5,417,336 50	

collection district, State, and Territory for the fiscal years ended June 30, 1868, 1869, 1870, and 1871.

	DISTRICTS.	1867.	1868.	1869.	1870.	1871.	
<b>ALABAMA.</b>							
1	First district .....	\$1,842,963 82	\$1,364,609 54	\$257,988 05	\$233,676 68	\$132,204 53	1
2	Second district.....	1,831,443 70	2,377,812 39	166,091 07	296,734 19	121,125 60	2
3	Third district.....	444,722 71	537,183 88	48,237 13	65,289 30	110,425 24	3
		4,119,130 23	4,279,605 81	472,316 25	595,700 17	363,758 37	
<b>ARKANSAS.</b>							
1	First district .....	783,336 76	540,690 88	22,951 51	205,469 37	47,400 88	1
2	Second district.....	886,601 17	231,940 75	93,333 73	131,520 65	56,547 31	2
3	Third district.....	82,819 25	71,758 36	28,699 83	32,294 08	26,576 28	3
		1,752,157 18	844,389 99	144,985 07	369,284 10	130,524 47	
<b>CALIFORNIA.</b>							
1	First district .....	5,199,567 48	5,160,081 83	3,364,162 38	3,151,998 32	2,824,969 81	1
2	Second district.....	445,079 95	498,423 17	353,364 23	359,043 24	232,053 85	2
3	Third district.....	187,634 49	132,039 78	166,578 86	200,629 61	146,822 50	3
4	Fourth district.....	707,217 12	542,634 82	481,363 71	568,890 25	304,952 44	4
5	Fifth district .....	217,632 65	219,346 85	164,078 26	321,877 89	98,182 89	5
		6,757,131 69	6,552,526 45	4,529,547 44	4,602,439 31	3,606,921 58	
<b>CONNECTICUT.</b>							
1	First district .....	2,548,344 02	1,456,323 76	936,528 89	1,020,409 28	648,671 05	1
2	Second district.....	2,126,724 98	1,263,959 37	612,503 22	760,691 38	376,938 54	2
3	Third district.....	1,367,288 31	787,104 36	313,154 48	299,599 94	154,831 98	3
4	Fourth district.....	1,540,613 26	893,010 88	478,319 36	483,776 54	246,429 34	4
		7,582,970 57	4,400,398 37	2,340,505 95	2,564,477 14	1,426,870 91	
<b>GEORGIA.</b>							
1	First district .....	507,262 24	750,690 50	240,190 72	260,456 61	138,077 19	1
2	Second district.....	2,136,073 50	2,739,432 31	255,731 22	330,115 95	155,277 11	2
3	Third district.....	1,262,036 09	1,674,719 52	255,782 51	227,960 08	154,782 68	3
4	Fourth district.....	582,069 07	982,122 36	258,577 12	325,708 74	288,807 04	4
		4,487,440 90	6,146,964 69	1,010,281 57	1,144,241 38	736,944 02	
<b>ILLINOIS.</b>							
1	First district .....	5,467,986 87	3,998,315 33	6,771,168 61	8,395,131 87	7,269,582 79	1
2	Second district.....	337,461 39	300,455 06	351,458 21	398,012 17	245,842 68	2
3	Third district.....	442,942 38	220,659 50	355,364 66	576,926 96	757,663 64	3
4	Fourth district.....	1,626,967 73	648,260 05	1,185,292 87	1,602,059 85	1,233,013 65	4
5	Fifth district .....	639,194 31	319,839 15	1,591,351 02	3,663,260 07	2,553,970 87	5
6	Sixth district .....	409,331 63	250,042 44	396,465 53	541,399 74	380,103 35	6
7	Seventh district....	1,051,360 62	283,085 74	624,180 36	746,513 53	789,495 36	7
8	Eighth district.....	895,860 38	470,594 57	788,314 06	1,215,798 16	814,509 77	8
9	Ninth district.....	199,545 01	139,490 50	150,257 03	153,147 88	81,075 73	9
10	Tenth district.....	297,129 06	286,259 63	217,165 07	183,049 44	94,548 03	10
11	Eleventh district....	118,434 94	81,578 77	75,230 06	79,971 95	52,514 75	11
12	Twelfth district....	439,990 90	435,286 82	444,976 26	715,549 64	776,101 74	12
13	Thirteenth district..	186,780 62	131,018 95	112,033 13	93,545 40	71,186 66	13
		12,112,985 84	7,564,886 51	13,063,256 87	18,364,366 66	15,119,609 02	
<b>INDIANA.</b>							
1	First district .....	740,105 68	416,297 17	513,043 15	670,570 32	735,565 72	1
2	Second district.....	419,139 82	278,833 70	212,543 36	223,055 20	119,087 95	2
3	Third district.....	643,891 08	157,867 36	410,879 30	518,649 87	481,392 29	3
4	Fourth district.....	384,210 86	128,732 05	1,089,573 69	1,681,620 03	1,819,257 45	4
5	Fifth district .....	221,274 95	152,617 58	127,583 44	436,695 61	158,877 09	5
6	Sixth district .....	579,837 36	418,343 98	621,189 46	586,127 36	379,533 70	6
7	Seventh district....	231,803 13	200,522 44	341,791 45	336,242 18	412,688 37	7
8	Eighth district.....	386,580 57	161,201 88	221,981 83	254,817 46	419,349 40	8
9	Ninth district.....	226,199 06	209,903 30	151,188 86	176,813 95	137,824 09	9
10	Tenth district.....	197,520 80	148,242 89	119,742 07	104,383 53	92,585 43	10
11	Eleventh district..	92,299 77	69,760 03	60,235 69	56,048 31	42,307 41	11
		4,122,863 08	2,342,327 38	3,869,757 30	5,045,023 82	4,798,468 90	



## D.—Comparative statement showing the aggregate

DISTRICTS.		1863.	1864.	1865.	1866.	
IOWA.						
1	First district .....	\$79,003 05	\$154,187 62	\$447,809 06	\$597,437 55	1
2	Second district .....	75,232 31	251,194 41	459,401 29	355,918 04	2
3	Third district .....	57,466 44	107,993 86	530,825 29	1,374,031 25	3
4	Fourth district .....	35,327 34	53,622 04	157,762 44	192,131 31	4
5	Fifth district .....	27,090 74	44,188 79	107,011 26	134,614 23	5
6	Sixth district .....	11,842 83	21,150 02	43,948 91	61,193 13	6
		285,962 71	632,336 74	1,746,758 25	2,715,330 51	
KENTUCKY.						
1	First district .....	31,435 72	263,672 00	517,012 01	603,985 75	1
2	Second district .....	188 53	119,543 47	320,464 31	428,025 14	2
3	Third district .....	820,238 76	2,005,153 90	2,085,846 32	2,701,831 91	3
4	Fourth district .....	530,858 88	1,557,718 62	1,355,471 16	1,296,595 65	4
5	Fifth district .....			457,907 30	623,845 92	5
6	Sixth district .....			120,432 84	267,838 11	6
7	Seventh district .....					7
8	Eighth district .....					8
9	Ninth district .....					9
		1,382,771 89	3,946,092 99	4,857,133 94	5,922,122 48	
LOUISIANA.						
1	First district .....	154,341 17	2,274,542 70	1,714,502 46	5,501,783 24	1
2	Second district .....				320,862 47	2
3	Third district .....				375,167 66	3
		154,341 17	2,274,542 70	1,714,502 46	6,197,813 37	
MAINE.						
1	First district .....	209,883 54	645,390 31	1,238,522 99	1,296,933 12	1
2	Second district .....	113,740 81	281,232 03	656,611 01	665,673 32	2
3	Third district .....	81,442 21	160,427 05	312,375 96	397,031 01	3
4	Fourth district .....	69,498 84	127,900 96	207,092 35	263,843 13	4
5	Fifth district .....	40,070 98	79,143 62	204,220 92	199,377 12	5
		514,636 38	1,294,093 97	2,618,823 23	2,822,862 70	
MARYLAND.						
1	First district .....	31,673 59	95,182 00	237,198 63	256,709 96	1
2	Second district .....	176,159 31	488,999 26	826,825 84	1,158,287 22	2
3	Third district .....	666,866 19	1,851,504 94	3,399,810 64	5,325,005 41	3
4	Fourth district .....	86,238 93	267,926 77	465,278 97	451,191 66	4
5	Fifth district .....	468 36	307,209 96	493,649 85	567,477 92	5
		961,406 38	3,010,822 93	5,422,763 93	7,758,672 17	
MASSACHUSETTS.						
1	First district .....	297,827 74	668,462 66	1,447,742 30	1,960,261 56	1
2	Second district .....	447,521 04	959,368 89	2,057,293 45	2,915,192 46	2
3	Third district .....	974,879 28	2,587,324 35	5,967,667 70	7,589,362 73	3
4	Fourth district .....	380,037 92	1,749,546 84	2,450,919 19	3,574,723 00	4
5	Fifth district .....	413,436 44	979,427 79	2,013,362 00	2,874,531 83	5
6	Sixth district .....	510,654 08	1,572,956 90	2,835,503 07	4,133,613 64	6
7	Seventh district .....	386,048 91	920,510 86	2,474,913 68	3,712,178 52	7
8	Eighth district .....	591,260 45	1,224,750 33	2,560,618 25	3,750,122 15	8
9	Ninth district .....	275,060 99	617,477 62	1,387,530 37	1,790,412 86	9
10	Tenth district .....	553,774 01	893,395 98	2,054,812 29	2,688,809 58	10
		4,830,500 86	12,173,222 22	25,250,362 30	34,989,208 33	
MICHIGAN.						
1	First district .....	150,676 74	690,363 40	1,550,541 09	2,013,559 92	1
2	Second district .....	59,896 50	197,127 73	214,384 00	319,716 64	2
3	Third district .....	44,529 48	110,381 59	270,864 89	331,823 59	3
4	Fourth district .....	31,513 00	64,856 59	136,597 63	216,088 29	4
5	Fifth district .....	4,902 38	47,111 11	178,613 46	190,880 23	5
3	Sixth district .....	52,900 87	91,246 29	251,436 72	408,763 27	6
		344,418 97	1,201,086 71	2,602,437 79	3,480,831 94	

*receipts from each collection district, &c.—Continued.*

	DISTRICTS.	1867.	1868.	1869.	1870.	1871.	
IOWA.							
1	First district.....	\$753,355 08	\$376,213 73	\$498,636 55	\$337,231 81	\$200,465 70	1
2	Second district....	292,429 67	235,486 55	368,210 07	361,125 05	277,331 47	2
3	Third district.....	641,136 32	267,158 45	396,258 10	312,279 36	347,988 45	3
4	Fourth district....	200,301 56	116,252 55	112,695 11	149,102 75	78,495 94	4
5	Fifth district.....	119,738 84	106,298 06	117,237 09	116,532 71	92,135 44	5
6	Sixth district.....	67,090 88	80,820 88	65,228 03	101,709 66	85,424 24	6
		2,074,052 35	1,182,230 22	1,558,264 95	1,377,981 34	1,081,841 24	
KENTUCKY.							
1	First district.....	315,598 59	176,929 35	121,052 98	187,208 02	196,301 89	1
2	Second district....	159,566 39	146,433 25	118,026 31	256,903 29	446,726 88	2
3	Third district.....	233,933 64	143,277 89	79,167 99	115,900 12	137,004 91	3
4	Fourth district....	258,962 83	194,777 28	332,888 09	784,431 77	454,742 04	4
5	Fifth district.....	2,679,251 37	1,987,316 93	2,548,700 52	2,555,685 48	2,065,384 67	5
6	Sixth district.....	1,065,258 59	762,357 23	2,197,684 56	2,734,708 27	1,757,711 10	6
7	Seventh district....	441,826 13	502,022 08	1,723,877 05	2,765,326 14	1,199,741 76	7
8	Eighth district....	106,989 57	82,849 60	97,949 66	238,812 63	126,457 50	8
9	Ninth district.....	153,746 91	143,450 48	327,922 57	248,648 01	130,069 79	9
		5,415,134 02	4,139,414 09	7,547,269 73	9,887,623 73	6,514,140 54	
LOUISIANA.							
1	First district.....	3,710,106 61	2,914,854 79	1,735,638 89	2,750,068 50	1,733,746 44	1
2	Second district....	1,347,918 14	510,885 35	69,643 38	154,823 83	100,834 42	2
3	Third district.....	1,168,763 11	400,675 53	96,833 61	76,631 69	78,174 39	3
		6,226,787 86	3,826,415 67	1,902,115 88	2,981,524 02	1,912,755 25	
MAINE.							
1	First district.....	1,027,197 87	771,817 36	285,965 81	409,050 60	210,176 20	1
2	Second district....	565,197 37	404,072 50	119,172 78	101,384 15	55,976 57	2
3	Third district.....	333,297 95	211,603 38	120,236 40	123,470 67	56,699 25	3
4	Fourth district....	234,152 39	130,884 56	82,484 77	96,978 97	56,232 22	4
5	Fifth district.....	166,534 42	75,702 54	62,046 64	76,339 97	33,012 24	5
		2,326,380 00	1,594,080 34	669,906 40	807,224 36	412,096 48	
MARYLAND.							
1	First district.....	142,652 99	131,607 36	104,097 28	98,943 73	98,254 57	1
2	Second district....	1,165,710 96	633,842 67	528,468 01	578,837 11	287,454 02	2
3	Third district.....	4,117,138 87	2,892,485 05	3,420,205 02	4,029,144 17	2,717,607 00	3
4	Fourth district....	274,670 09	276,277 68	188,147 38	252,606 16	168,686 44	4
5	Fifth district.....	462,004 94	346,840 49	306,675 07	478,941 74	431,852 77	5
		6,162,177 85	4,281,053 25	4,547,592 76	5,438,472 91	3,703,854 80	
MASSACHUSETTS.							
1	First district.....	1,439,959 37	998,442 91	365,706 18	419,702 61	490,712 74	1
2	Second district....	2,254,214 03	1,061,594 45	467,953 34	458,919 22	127,148 39	2
3	Third district.....	6,048,528 63	5,095,511 86	3,198,190 73	4,149,390 39	2,547,123 63	3
4	Fourth district....	3,725,690 52	1,794,195 42	1,966,398 99	2,031,140 45	1,264,757 41	4
5	Fifth district.....	2,071,305 91	1,071,755 77	593,707 97	652,729 13	466,531 27	5
6	Sixth district.....	3,112,729 69	1,673,565 93	848,248 03	930,927 99	614,680 84	6
7	Seventh district....	2,645,400 46	1,982,463 55	601,037 63	593,228 42	283,906 10	7
8	Eighth district....	2,948,323 17	1,530,423 28	509,020 06	471,928 58	222,285 70	8
9	Ninth district.....	1,606,266 54	928,092 58	295,955 39	312,124 48	160,769 56	9
10	Tenth district.....	2,235,659 28	1,615,176 92	426,217 09	663,998 92	623,159 04	10
		28,028,077 60	17,751,222 67	9,272,435 41	10,684,090 19	6,801,074 68	
MICHIGAN.							
1	First district.....	1,896,527 30	1,655,815 30	1,588,146 49	2,015,966 88	1,975,597 95	1
2	Second district....	229,166 55	291,098 32	195,060 36	174,377 31	126,252 53	2
3	Third district.....	324,850 24	255,157 47	227,276 62	218,703 88	121,679 83	3
4	Fourth district....	190,662 18	197,188 80	180,738 11	166,505 69	116,810 48	4
5	Fifth district.....	153,545 05	112,936 58	105,254 53	96,746 57	71,956 70	5
6	Sixth district.....	317,319 15	245,619 86	346,038 01	246,686 97	227,372 79	6
		3,112,070 47	2,757,816 33	2,642,514 12	2,918,987 30	2,639,670 28	



*D.—Comparative statement showing the aggregate*

DISTRICTS.		1863.	1864.	1865.	1866.	
MINNESOTA.						
1	First district.....	\$21,997 94	\$33,703 85	\$88,438 56	\$119,585 30	1
2	Second district.....	37,563 33	53,996 67	168,226 22	262,325 77	2
		59,561 27	87,700 52	256,724 78	331,911 07	
MISSISSIPPI.						
1	First district.....				781,261 03	1
2	Second district.....					2
3	Third district.....					3
					781,261 03	
MISSOURI.						
1	First district.....	912,216 50	2,511,846 87	4,290,395 95	6,068,292 52	1
2	Second district.....	29,641 69	124,699 55	254,140 32	208,668 85	2
3	Third district.....	242,467 71	670,904 15	751,782 14	400,233 81	3
4	Fourth district.....			183,985 19	286,812 53	4
5	Fifth district.....				130,630 74	5
6	Sixth district.....				395,269 78	6
		1,184,325 90	3,307,450 57	5,480,303 60	7,489,908 23	
NEW HAMPSHIRE.						
1	First district.....	155,918 09	364,036 54	718,286 70	1,094,540 83	1
2	Second district.....	223,007 17	517,618 60	1,431,834 58	1,878,220 14	2
3	Third district.....	104,766 83	192,612 14	394,660 44	507,587 77	3
		483,692 09	1,074,267 28	2,544,781 72	3,480,348 74	
NEW JERSEY.						
1	First district.....	94,555 94	242,785 19	626,288 54	773,408 30	1
2	Second district.....	131,345 07	302,729 91	822,915 63	829,607 56	2
3	Third district.....	171,637 12	701,759 31	990,509 31	1,294,315 61	3
4	Fourth district.....	148,107 66	358,626 48	947,866 36	1,310,457 54	4
5	Fifth district.....	681,798 31	1,510,457 27	4,201,730 48	5,784,177 81	5
		1,227,444 10	3,116,358 16	7,589,310 32	10,191,966 82	
NEW YORK.						
1	First district.....	129,577 34	651,552 47	1,271,852 46	1,567,312 79	1
2	Second district.....	484,930 42	1,346,914 61	2,115,298 86	3,084,574 53	2
3	Third district.....	474,705 87	2,006,217 25	3,124,929 82	4,613,454 39	3
4	Fourth district.....	1,160,692 99	3,085,128 13	6,279,699 60	9,169,375 47	4
5	Fifth district.....	326,100 10	693,651 96	1,575,625 20	2,057,071 97	5
6	Sixth district.....	466,422 41	1,550,725 43	3,180,605 90	4,795,244 74	6
7	Seventh district.....	315,515 43	518,454 92	1,279,297 67	1,834,889 63	7
8	Eighth district.....	548,538 14	2,203,436 34	5,113,031 14	7,886,484 09	8
9	Ninth district.....	249,385 95	580,449 70	1,486,443 31	1,942,777 46	9
10	Tenth district.....	163,683 16	584,042 04	1,348,416 66	1,717,845 97	10
11	Eleventh district.....	146,162 89	323,686 22	777,390 56	953,283 17	11
12	Twelfth district.....	214,111 87	434,449 14	893,370 77	1,240,445 27	12
13	Thirteenth district.....	91,460 05	197,588 06	454,256 91	547,477 35	13
14	Fourteenth district.....	564,674 22	1,428,506 60	2,515,278 46	3,274,886 18	14
15	Fifteenth district.....	262,832 80	571,510 48	1,299,510 80	1,640,872 52	15
16	Sixteenth district.....	45,898 12	101,540 46	331,996 24	350,622 43	16
17	Seventeenth district.....	45,425 09	82,979 67	178,290 61	239,060 08	17
18	Eighteenth district.....	170,099 73	423,370 21	965,781 07	1,000,355 07	18
19	Nineteenth district.....	66,530 93	128,200 57	265,577 27	366,129 66	19
20	Twentieth district.....	130,699 46	309,675 81	512,888 14	657,049 08	20
21	Twenty-first district.....	174,797 78	393,305 86	721,848 32	1,223,574 63	21
22	Twenty-second district.....	137,200 35	483,753 73	525,063 68	543,657 99	22
23	Twenty-third district.....	313,926 50	959,832 96	1,164,444 28	1,650,566 98	23
24	Twenty-fourth district.....	154,527 22	850,408 91	686,933 96	704,979 51	24
25	Twenty-fifth district.....	60,806 24	388,853 87	361,898 69	412,812 85	25
26	Twenty-sixth district.....	87,748 76	190,142 22	395,873 07	549,707 42	26
27	Twenty-seventh district.....	94,402 73	186,083 73	415,818 51	513,754 67	27
28	Twenty-eighth district.....	174,509 13	582,376 26	1,101,694 61	1,460,030 10	28
29	Twenty-ninth district.....	110,212 25	390,266 72	400,569 85	563,324 98	29
30	Thirtieth district.....	445,650 13	1,876,637 40	1,971,268 10	2,801,808 24	30
31	Thirty-first district.....	50,849 15	120,729 71	263,009 79	391,862 07	31
32	Thirty-second district.....	1,378,961 39	3,571,282 18	10,730,410 95	12,167,237 82	32
		9,241,038 60	27,215,720 62	53,708,375 16	71,922,529 11	

*receipts from each collection district, &c.—Continued.*

	DISTRICTS.	1867.	1868.	1869.	1870.	1871.	
<b>MINNESOTA.</b>							
1	First district.....	\$154,379 48	\$112,102 89	\$122,816 27	\$145,641 44	\$89,866 41	1
2	Second district.....	297,724 94	256,287 83	240,521 53	322,237 71	162,716 57	2
		452,104 42	368,390 72	363,337 80	467,879 15	252,582 98	
<b>MISSISSIPPI.</b>							
1	First district.....	853,240 75	576,107 12	57,321 70	96,216 68	56,804 33	1
2	Second district.....	2,046,222 42	2,008,250 08	88,730 44	129,384 40	129,938 54	2
3	Third district.....	1,683,719 60	1,167,515 28	48,077 33	68,191 41	51,514 56	3
		4,583,182 77	3,751,872 48	194,129 47	284,792 49	238,257 43	
<b>MISSOURI.</b>							
1	First district.....	4,784,413 32	3,499,997 95	3,931,156 29	4,590,339 97	3,780,558 95	1
2	Second district.....	125,381 13	133,880 95	77,907 21	128,123 38	84,811 99	2
3	Third district.....	549,769 98	387,776 46	312,892 22	278,351 07	272,094 91	3
4	Fourth district.....	454,954 67	363,761 91	280,512 50	234,587 28	247,031 66	4
5	Fifth district.....	128,799 18	151,791 27	183,289 28	155,322 05	206,565 75	5
6	Sixth district.....	450,777 25	376,152 48	510,047 03	617,554 36	504,012 63	6
		6,494,095 53	4,913,361 02	5,295,804 53	6,004,278 11	5,095,075 89	
<b>NEW HAMPSHIRE.</b>							
1	First district.....	938,976 93	598,859 67	232,480 47	223,750 85	160,358 80	1
2	Second district.....	1,543,956 71	1,137,396 02	316,744 99	304,053 63	185,420 95	2
3	Third district.....	399,213 56	205,237 76	102,122 56	104,602 90	51,147 22	3
		2,882,147 20	1,941,493 45	651,348 02	632,407 38	396,926 97	
<b>NEW JERSEY.</b>							
1	First district.....	549,897 25	341,048 46	344,489 36	201,207 12	136,787 10	1
2	Second district.....	797,139 52	492,753 92	411,037 05	460,752 72	401,632 91	2
3	Third district.....	1,331,421 95	886,081 10	581,925 49	750,817 28	443,773 44	3
4	Fourth district.....	990,119 41	632,253 16	536,019 90	509,700 62	302,565 46	4
5	Fifth district.....	4,221,684 48	3,343,063 49	1,918,889 81	2,152,882 11	1,173,821 35	5
		7,890,262 61	5,695,200 22	3,792,361 61	4,075,359 85	2,458,600 26	
<b>NEW YORK.</b>							
1	First district.....	1,273,134 43	891,482 82	681,369 99	576,877 68	2,134,181 07	1
2	Second district.....	2,659,707 08	2,695,227 53	2,378,656 80	2,760,283 28	2,737,113 06	2
3	Third district.....	3,305,285 56	2,622,661 23	1,908,556 50	2,160,008 07	1,276,636 18	3
4	Fourth district.....	5,918,297 34	4,063,773 63	3,287,224 06	3,598,119 65	1,891,215 64	4
5	Fifth district.....	1,656,880 83	1,072,463 42	803,044 26	950,705 04	644,866 51	5
6	Sixth district.....	4,183,863 23	2,587,363 02	1,814,038 69	1,832,584 74	1,073,427 36	6
7	Seventh district.....	1,535,954 23	1,181,146 07	1,290,258 54	1,362,408 71	806,528 25	7
8	Eighth district.....	7,149,716 75	4,074,416 26	4,336,059 06	3,462,624 00	3,648,437 70	8
9	Ninth district.....	1,971,424 75	1,737,724 54	1,678,841 75	1,759,617 19	1,618,556 21	9
10	Tenth district.....	1,454,924 88	931,625 38	686,193 25	857,935 16	771,611 35	10
11	Eleventh district.....	813,694 30	302,717 79	303,140 27	238,071 62	205,725 54	11
12	Twelfth district.....	1,121,742 96	550,492 68	416,193 82	411,329 36	236,119 98	12
13	Thirteenth district....	433,672 16	341,510 67	201,359 35	191,179 79	235,189 56	13
14	Fourteenth district....	2,990,590 08	1,346,583 72	1,265,066 98	1,406,228 34	1,094,693 94	14
15	Fifteenth district.....	1,341,439 34	815,969 67	810,843 25	627,537 54	377,518 74	15
16	Sixteenth district.....	294,094 91	125,179 59	117,266 77	106,005 52	54,122 99	16
17	Seventeenth district....	189,900 03	141,425 23	93,420 42	103,239 18	41,512 83	17
18	Eighteenth district....	732,275 54	407,265 43	308,285 38	274,455 58	125,221 62	18
19	Nineteenth district....	231,070 64	198,701 93	106,278 96	110,463 06	101,340 63	19
20	Twentieth district....	527,989 23	318,897 66	206,433 67	165,134 77	119,384 01	20
21	Twenty-first district....	1,187,196 21	772,243 44	557,292 28	611,902 79	447,576 95	21
22	Twenty-second district..	500,426 85	257,379 42	175,998 74	599,577 98	667,758 11	22
23	Twenty-third district..	1,086,564 00	451,860 06	554,227 04	779,029 19	439,304 66	23
24	Twenty-fourth district..	779,125 81	522,197 66	455,807 50	566,786 17	420,488 72	24
25	Twenty-fifth district...	335,063 91	223,114 84	231,041 03	296,128 52	110,119 51	25
26	Twenty-sixth district..	488,136 15	317,419 24	263,348 74	272,754 82	187,985 46	26
27	Twenty-seventh district..	431,288 10	325,019 02	222,254 81	228,276 55	170,384 29	27
28	Twenty-eighth district..	1,099,644 38	709,028 60	759,328 44	560,721 54	666,884 63	28
29	Twenty-ninth district...	524,948 55	323,746 40	238,165 95	270,327 23	97,300 95	29
30	Thirtieth district.....	2,276,202 92	1,168,150 17	1,789,105 67	2,315,449 95	1,926,884 09	30
31	Thirty-first district....	302,289 51	248,847 93	103,023 90	100,000 86	58,410 18	31
32	Thirty-second district..	9,978,614 40	7,669,852 59	7,674,297 31	6,865,786 50	4,483,898 31	32
		58,825,159 06	39,395,787 64	35,716,423 18	36,361,550 38	28,870,402 06	



## D.—Comparative statement showing the aggregate

DISTRICTS.		1863.	1864.	1865.	1866.	
NORTH CAROLINA.						
1	First district.....				\$69,585 16	1
2	Second district.....				53,475 16	2
3	Third district.....				291,346 73	3
4	Fourth district.....					4
5	Fifth district.....					5
6	Sixth district.....					6
7	Seventh district.....					7
					414,407 05	
OHIO.						
1	First district.....	\$838,064 63	\$1,781,204 66	\$3,406,204 43	8,022,216 20	1
2	Second district.....	593,195 06	2,357,578 85	2,213,916 38	2,806,962 75	2
3	Third district.....	266,260 76	1,531,136 00	1,366,816 24	1,610,853 82	3
4	Fourth district.....	1,215 76	587,279 23	648,728 77	1,173,253 96	4
5	Fifth district.....	47,837 75	121,605 16	186,246 53	461,917 48	5
6	Sixth district.....	54,075 72	523,685 17	295,389 86	383,881 09	6
7	Seventh district.....	166,485 71	1,195,306 87	1,086,116 45	1,246,198 88	7
8	Eighth district.....	40,599 89	119,787 95	135,775 80	215,006 70	8
9	Ninth district.....	100,968 00	611,049 52	477,423 87	939,624 34	9
10	Tenth district.....	136,144 01	346,180 92	744,465 66	1,148,313 48	10
11	Eleventh district.....	104,933 15	448,262 68	570,146 68	961,169 20	11
12	Twelfth district.....	125,171 05	713,325 75	519,316 69	525,663 41	12
13	Thirteenth district.....	92,373 42	296,709 84	419,145 71	518,940 43	13
14	Fourteenth district.....	40,000 85	106,084 04	236,442 43	276,029 51	14
15	Fifteenth district.....	75,851 68	132,830 15	286,963 80	424,797 09	15
16	Sixteenth district.....	34,149 85	70,006 65	194,886 40	262,450 15	16
17	Seventeenth district.....	96,262 04	171,345 33	480,790 29	654,626 22	17
18	Eighteenth district.....	329,070 09	975,255 04	2,303,282 85	3,501,667 83	18
19	Nineteenth district.....	74,821 30	135,825 92	450,865 94	598,937 05	19
		3,217,480 72	12,224,459 73	16,022,924 78	25,732,509 59	
PENNSYLVANIA.						
1	First district.....	951,791 33	2,177,710 24	5,381,027 84	6,282,653 93	1
2	Second district.....	479,195 78	1,470,577 80	3,244,791 94	4,531,847 15	2
3	Third district.....	403,398 59	951,463 05	2,250,057 11	2,049,108 11	3
4	Fourth district.....	383,688 02	854,348 26	2,478,723 91	3,286,215 37	4
5	Fifth district.....	134,912 23	380,703 24	1,119,379 95	1,255,282 81	5
6	Sixth district.....	149,720 17	400,670 17	1,197,889 57	1,357,938 54	6
7	Seventh district.....	190,408 08	442,928 73	851,639 04	925,253 52	7
8	Eighth district.....	179,714 67	586,572 09	670,007 69	1,020,054 26	8
9	Ninth district.....	82,888 09	297,694 52	849,423 63	1,165,489 55	9
10	Tenth district.....	154,525 82	359,307 94	803,359 92	1,138,698 40	10
11	Eleventh district.....	211,187 28	749,226 69	969,799 55	1,234,206 76	11
12	Twelfth district.....	190,244 75	392,084 37	888,252 78	1,036,285 56	12
13	Thirteenth district.....	60,131 55	131,186 10	320,889 18	483,944 38	13
14	Fourteenth district.....	83,959 77	258,031 17	566,153 54	777,188 76	14
15	Fifteenth district.....	76,752 28	268,209 55	753,104 99	748,269 08	15
16	Sixteenth district.....	54,025 04	140,784 25	211,579 69	311,253 83	16
17	Seventeenth district.....	74,203 00	139,150 93	423,960 61	543,002 85	17
18	Eighteenth district.....	44,447 57	118,026 76	345,254 64	392,186 89	18
19	Nineteenth district.....	101,565 88	225,415 01	341,881 69	607,553 22	19
20	Twentieth district.....	135,862 43	468,102 47	1,075,069 39	3,371,784 53	20
21	Twenty-first district.....	91,804 08	510,369 71	597,024 50	417,858 94	21
22	Twenty-second district.....	674,644 21	1,901,742 02	3,475,446 66	4,866,797 46	22
23	Twenty-third district.....	256,206 42	657,304 66	1,111,652 03	1,592,697 21	23
24	Twenty-fourth district.....	61,209 21	147,918 83	362,871 63	546,028 21	24
		5,226,486 25	14,029,528 56	30,289,241 48	39,941,599 32	
RHODE ISLAND.						
1	First district.....	562,001 29	1,428,619 82	3,118,177 26	4,660,247 06	1
2	Second district.....	264,949 13	556,348 75	1,194,603 62	1,461,691 04	2
		826,950 42	1,984,968 57	4,312,780 88	6,121,938 10	
SOUTH CAROLINA.						
1	First district.....				91,897 72	1
2	Second district.....				744,776 33	2
3	Third district.....				149,811 66	3
					986,485 71	

Receipts from each collection district, &amp;c.—Continued.

	DISTRICTS.	1867.	1868.	1869.	1870.	1871.	
NORTH CAROLINA.							
1	First district .....	\$85,092 18	\$97,154 32	\$30,681 40	\$60,940 82	\$63,716 60	1
2	Second district .....	719,405 08	539,589 65	100,473 58	91,791 47	88,064 21	2
3	Third district .....	251,900 25	405,550 17	49,727 92	27,955 10	44,829 70	3
4	Fourth district .....	210,680 29	303,391 22	143,264 93	419,999 86	410,578 46	4
5	Fifth district .....	139,561 11	333,757 89	280,836 83	524,232 96	502,825 56	5
6	Sixth district .....	209,363 57	261,898 82	123,665 87	235,321 59	225,330 56	6
7	Seventh district .....	32,749 87	35,943 58	21,885 45	35,478 15	26,923 10	7
		1,648,752 35	1,977,285 65	750,535 98	1,398,719 95	1,362,268 19	
OHIO.							
1	First district .....	6,878,016 03	3,781,726 35	4,133,733 74	2,406,377 88	2,919,982 76	1
2	Second district .....	2,374,409 46	1,183,519 56	2,955,385 06	4,846,979 34	3,053,069 30	2
3	Third district .....	1,214,737 95	718,033 49	1,722,965 73	2,369,580 82	2,393,859 26	3
4	Fourth district .....	654,166 04	166,220 65	638,683 78	981,033 19	760,851 02	4
5	Fifth district .....	244,265 89	91,202 04	181,700 38	265,215 33	255,182 80	5
6	Sixth district .....	363,989 81	183,994 63	654,846 98	963,994 86	720,112 72	6
7	Seventh district .....	906,667 98	504,092 67	784,994 11	1,018,315 24	718,371 24	7
8	Eighth district .....	160,524 84	116,610 84	88,486 39	140,799 63	43,988 08	8
9	Ninth district .....	390,452 50	288,654 47	611,467 14	1,054,304 20	603,544 20	9
10	Tenth district .....	1,059,746 24	863,337 98	883,516 02	1,108,147 13	1,109,678 62	10
11	Eleventh district .....	305,721 19	235,172 21	587,893 24	925,182 89	414,292 05	11
12	Twelfth district .....	275,891 03	279,894 71	728,003 13	963,791 66	353,519 13	12
13	Thirteenth district .....	444,591 80	362,043 15	260,003 27	382,527 00	258,711 12	13
14	Fourteenth district .....	214,048 73	108,222 30	101,268 88	98,916 91	94,612 70	14
15	Fifteenth district .....	252,827 48	214,260 79	112,186 19	140,985 31	102,288 73	15
16	Sixteenth district .....	155,002 35	138,542 83	120,110 17	118,297 90	91,713 08	16
17	Seventeenth district .....	483,680 80	279,702 68	242,442 62	285,574 75	249,021 36	17
18	Eighteenth district .....	3,110,339 75	2,507,206 77	1,161,617 24	1,339,397 63	916,707 11	18
19	Nineteenth district .....	382,947 79	201,579 43	147,243 70	159,322 13	89,983 83	19
		19,902,527 66	12,224,617 55	16,116,547 77	19,568,743 80	15,149,489 11	
PENNSYLVANIA.							
1	First district .....	5,082,037 46	4,230,456 54	4,134,723 26	3,284,120 72	2,101,805 51	1
2	Second district .....	3,433,508 97	2,053,637 27	1,960,919 15	1,928,749 15	1,775,957 66	2
3	Third district .....	2,029,733 79	1,125,074 65	652,539 62	1,137,044 04	393,826 09	3
4	Fourth district .....	2,302,558 99	1,693,897 30	1,151,352 86	1,343,181 08	1,260,930 91	4
5	Fifth district .....	970,047 60	630,720 87	596,121 50	443,862 25	470,652 73	5
6	Sixth district .....	955,394 41	433,777 99	396,942 24	427,970 10	445,357 08	6
7	Seventh district .....	711,358 28	429,167 14	130,765 80	223,776 25	136,131 16	7
8	Eighth district .....	771,907 67	334,892 16	302,891 30	335,222 73	251,227 90	8
9	Ninth district .....	781,024 49	450,337 79	462,582 81	475,853 94	438,460 42	9
10	Tenth district .....	610,208 77	378,295 89	151,088 32	260,045 58	221,587 50	10
11	Eleventh district .....	680,469 01	431,367 88	201,812 10	244,459 57	239,609 53	11
12	Twelfth district .....	522,629 57	432,380 90	265,596 82	334,893 74	236,695 58	12
13	Thirteenth district .....	242,930 28	120,413 14	103,326 64	117,155 16	101,224 62	13
14	Fourteenth district .....	439,639 03	332,331 98	207,472 06	266,966 84	170,258 99	14
15	Fifteenth district .....	469,983 68	348,963 39	388,358 62	428,322 54	290,417 21	15
16	Sixteenth district .....	204,817 63	207,531 73	140,822 93	156,746 96	152,134 92	16
17	Seventeenth district .....	294,329 14	161,959 45	103,431 77	102,271 49	88,777 22	17
18	Eighteenth district .....	217,282 98	247,787 76	145,794 62	144,047 67	118,246 48	18
19	Nineteenth district .....	597,910 56	450,963 27	227,349 84	261,129 49	169,411 21	19
20	Twentieth district .....	1,005,847 74	553,068 55	181,125 56	399,308 34	275,045 81	20
21	Twenty-first dist. ....	282,349 95	205,286 63	987,598 24	1,234,873 51	771,002 52	21
22	Twenty-second dist. ....	3,655,008 72	1,986,255 39	1,701,661 39	2,042,129 63	1,419,363 85	22
23	Twenty-third dist. ....	1,046,026 97	784,610 38	493,187 87	671,416 96	552,478 24	23
24	Twenty-fourth dist. ....	373,347 61	246,267 55	382,934 70	485,156 30	454,688 45	24
		27,580,633 30	18,269,445 60	15,470,400 02	16,748,704 05	12,535,521 68	
RHODE ISLAND.							
1	First district .....	3,838,601 42	2,203,079 25	1,122,782 58	1,147,155 28	598,856 58	1
2	Second district .....	1,211,372 58	649,495 64	163,612 16	135,221 41	73,636 56	2
		5,049,974 00	2,852,574 89	1,286,394 74	1,282,376 69	672,493 14	
SOUTH CAROLINA.							
1	First district .....	518,367 36	619,663 01	29,232 80	67,326 77	35,701 47	1
2	Second district .....	553,394 59	630,652 79	178,914 91	216,052 75	113,905 99	2
3	Third district .....	745,132 26	1,384,485 08	145,662 40	128,660 07	109,112 53	3
		1,816,894 21	2,634,800 88	353,860 11	412,039 59	258,719 99	



## D.—Comparative statement showing the aggregate

DISTRICTS.		1863.	1864.	1865.	1866.	
TENNESSEE.						
1	First district .....		\$555,435 68	\$996,731 76	\$2,196,145 30	1
2	Second district .....		47,270 25	608,531 65	1,185,695 26	2
3	Third district .....					3
4	Fourth district .....					4
5	Fifth district .....					5
6	Sixth district .....					6
7	Seventh district .....					7
8	Eighth district .....					8
			602,705 93	1,605,263 41	3,381,840 56	
TEXAS.						
1	First district .....				1,348,056 75	1
2	Second district .....				63,966 20	2
3	Third district .....				75,156 66	3
4	Fourth district .....				86,119 92	4
					1,573,299 53	
VERMONT.						
1	First district .....	\$65,394 89	155,908 01	321,415 60	497,173 17	1
2	Second district .....	82,613 76	187,084 81	329,226 55	492,966 63	2
3	Third district .....	54,327 79	120,059 68	246,944 40	302,263 93	3
		202,336 44	463,052 50	897,586 55	1,202,403 73	
VIRGINIA.						
1	First district .....			18,879 95	501,372 71	1
2	Second district .....				222,951 79	2
3	Third district .....	757 68	67,413 69	66,077 52	102,183 26	3
4	Fourth district .....		70,100 03	136,315 92	348,939 74	4
5	Fifth district .....					5
6	Sixth district .....					6
7	Seventh district .....					7
8	Eighth district .....					8
		757 68	137,513 72	221,273 39	1,175,447 50	
WEST VIRGINIA.						
1	First district .....	90,358 47	225,685 66	499,870 94	718,492 82	1
2	Second district .....		126,271 10	135,887 60	88,201 67	2
3	Third district .....				213,870 60	3
		90,358 47	351,956 96	635,758 54	1,020,565 09	
WISCONSIN.						
1	First district .....	218,645 23	640,642 76	1,114,790 80	1,720,513 87	1
2	Second district .....	62,984 55	119,868 51	286,062 22	360,633 95	2
3	Third district .....	29,049 14	45,948 32	121,241 90	148,783 09	3
4	Fourth district .....	50,519 31	72,116 35	151,719 36	209,592 10	4
5	Fifth district .....	48,049 65	73,760 12	157,419 66	202,712 69	5
6	Sixth district .....	59 00	80,174 74	14,520 73	99,529 61	6
		409,306 88	1,032,510 80	1,845,754 67	2,741,765 31	

*receipts from each collection district, &c.—Continued.*

	DISTRICTS.	1867.	1868.	1869.	1870.	1871.	
<b>TENNESSEE.</b>							
1	First district.....	\$567,065 15	\$45,692 45	\$47,279 80	\$29,916 86	\$35,812 22	1
2	Second district.....	358,953 36	77,509 86	67,198 09	82,996 24	53,819 13	2
3	Third district.....	5,736 73	72,924 34	99,603 82	81,641 57	53,862 84	3
4	Fourth district.....	114,580 23	669,538 28	127,412 14	114,533 38	61,193 02	4
5	Fifth district.....	801,512 45	557,185 20	403,700 74	556,718 24	331,521 62	5
6	Sixth district.....	186,241 92	363,127 85	67,480 36	97,175 90	65,387 44	6
7	Seventh district.....	50,052 20	225,960 80	72,270 22	74,648 89	58,412 74	7
8	Eighth district.....	1,263,317 47	1,705,071 26	370,835 95	427,228 40	214,212 64	8
		3,349,459 51	3,717,010 04	1,255,781 12	1,470,859 57	874,221 65	
<b>TEXAS.</b>							
1	First district.....	1,159,718 43	465,354 29	130,235 59	123,452 66	80,907 34	1
2	Second district.....	796,000 91	471,583 00	41,248 67	75,427 30	44,114 96	2
3	Third district.....	473,974 14	541,282 17	129,028 69	87,850 83	103,065 74	3
4	Fourth district.....	782,170 11	323,803 95	182,704 92	104,223 54	122,592 38	4
		3,211,863 59	1,802,023 41	483,217 87	390,954 33	350,680 42	
<b>VERMONT.</b>							
1	First district.....	348,753 35	219,640 85	97,167 82	116,759 45	114,484 01	1
2	Second district.....	384,211 70	216,035 16	101,016 24	110,326 72	82,758 56	2
3	Third district.....	253,314 30	186,598 10	120,488 50	125,230 48	82,090 13	3
		986,279 35	622,274 11	318,672 56	352,316 65	279,332 70	
<b>VIRGINIA.</b>							
1	First district.....	48,945 10	33,078 85	26,550 56	41,619 88	29,271 00	1
2	Second district.....	624,458 44	625,768 26	526,962 91	1,123,249 37	787,948 43	2
3	Third district.....	642,279 76	481,087 30	1,358,199 59	2,379,180 97	2,452,371 22	3
4	Fourth district.....	116,126 26	112,734 24	125,608 45	90,395 10	78,194 56	4
5	Fifth district.....	175,090 80	192,169 99	359,883 21	1,433,158 11	1,626,511 35	5
6	Sixth district.....	157,636 44	152,599 39	143,461 65	187,616 28	188,376 36	6
7	Seventh district.....	120,010 48	150,445 28	188,345 01	199,224 33	110,573 17	7
8	Eighth district.....	82,174 74	35,436 29	15,133 07	41,907 35	46,026 60	8
		1,966,722 02	1,783,319 60	2,744,144 45	5,496,351 39	5,319,272 69	
<b>WEST VIRGINIA.</b>							
1	First district.....	719,765 02	643,219 61	355,202 16	388,201 17	326,086 94	1
2	Second district.....	83,888 78	78,077 44	157,635 16	325,809 99	262,740 06	2
3	Third district.....	140,870 61	70,862 63	50,206 10	42,955 99	38,493 94	3
		944,524 41	792,159 68	563,043 42	756,967 15	627,320 94	
<b>WISCONSIN.</b>							
1	First district.....	1,617,207 43	972,452 80	1,356,909 23	1,796,214 81	1,453,133 68	1
2	Second district.....	288,495 57	238,564 71	184,032 76	165,509 62	131,723 38	2
3	Third district.....	116,667 10	126,247 93	82,508 61	81,184 38	63,954 31	3
4	Fourth district.....	204,098 62	152,564 50	123,334 86	121,729 71	94,422 96	4
5	Fifth district.....	145,119 20	205,974 06	108,873 19	109,048 23	104,061 66	5
6	Sixth district.....	141,437 49	115,610 87	103,332 00	89,328 28	130,407 88	6
		2,513,025 41	1,811,414 87	1,959,040 65	2,363,015 03	1,977,703 87	



## D.—Comparative statement showing the aggregate

	STATES AND TERRITORIES.	1863.	1864.	1865.	1866.
1	Alabama.....				\$4,132,311 05
2	Arizona.....				
3	Arkansas.....				256,147 11
4	California.....	\$631,831 83	\$1,676,388 37	\$3,944,052 48	4,928,898 53
5	Colorado.....	21,078 85	41,160 28	132,392 50	150,614 13
6	Connecticut.....	1,552,614 85	3,272,515 95	6,576,064 21	9,636,687 90
7	Dakota.....				
8	Delaware.....	167,467 52	391,624 61	819,902 34	1,013,723 31
9	District of Columbia.....	45,349 77	365,983 74	748,631 94	766,825 55
10	Florida.....				98,215 22
11	Georgia.....				4,308,577 00
12	Idaho.....				79,518 84
13	Illinois.....	2,012,592 46	9,897,970 87	9,523,721 58	15,397,463 81
14	Indiana.....	924,904 21	3,398,219 97	4,821,243 48	5,417,336 50
15	Iowa.....	285,962 71	632,336 74	1,746,758 25	2,715,330 51
16	Kansas.....	38,906 46	65,440 05	215,318 69	359,363 52
17	Kentucky.....	1,382,771 89	3,946,092 99	4,857,133 94	5,922,122 48
18	Louisiana.....	154,341 17	2,274,542 70	1,714,502 46	6,197,813 37
19	Maine.....	514,636 38	1,294,093 97	2,618,823 23	2,822,862 70
20	Maryland.....	961,406 38	3,010,822 93	5,422,763 93	7,758,672 17
21	Massachusetts.....	4,830,500 86	12,173,222 22	25,250,362 30	34,989,208 33
22	Michigan.....	344,418 97	1,201,086 71	2,602,437 79	3,480,831 94
23	Minnesota.....	59,561 27	87,700 52	256,724 78	381,911 07
24	Mississippi.....				781,261 03
25	Missouri.....	1,184,325 90	3,307,450 57	5,480,303 60	7,489,908 23
26	Montana.....			36,022 93	113,280 00
27	Nebraska.....	12,338 45	26,795 91	57,418 74	100,574 78
28	Nevada.....	22,904 60	79,784 33	288,042 19	283,407 96
29	New Hampshire.....	483,692 09	1,074,267 28	2,544,781 72	3,480,348 74
30	New Jersey.....	1,227,444 10	3,116,358 16	7,589,310 32	10,191,966 82
31	New Mexico.....	9,318 00	10,941 09	49,042 98	71,358 16
32	New York.....	9,241,038 60	27,215,720 62	53,708,375 16	71,922,529 11
33	North Carolina.....				414,407 05
34	Ohio.....	3,217,480 72	12,224,459 73	16,022,924 78	25,732,509 59
35	Oregon.....	61,304 39	104,027 80	159,209 18	279,444 77
36	Pennsylvania.....	5,226,486 25	14,029,528 56	30,289,241 48	39,941,599 32
37	Rhode Island.....	826,950 42	1,984,968 57	4,312,780 88	6,121,938 10
38	South Carolina.....				986,485 71
39	Tennessee.....		602,705 93	1,605,263 41	3,381,840 56
40	Texas.....				1,573,299 53
41	Utah.....	6,140 96	13,748 14	41,728 03	62,008 22
42	Vermont.....	202,338 44	463,052 50	897,586 55	1,202,403 73
43	Virginia.....	757 68	137,513 72	221,273 39	1,175,447 50
44	Washington.....	8 263 40	22,394 92	76,740 63	48,030 85
45	West Virginia.....	90,358 47	351,956 96	635,758 54	1,020,565 09
46	Wisconsin.....	409,306 88	1,032,510 80	1,845,754 67	2,741,765 31
47	Wyoming.....				
	Aggregate receipts by States and Territories.	36,158,792 93	109,526,788 21	197,112,393 08	289,931,115 20
1	Adhesive stamps.....	4,140,175 29	5,894,945 14	11,162,392 14	15,044,373 18
2	Salaries.....	696,181 71	1,705,124 63	2,826,333 37	3,717,394 69
3	Passports through Department of State.....	8,043 00	10,515 00	25,675 29	29,759 00
4	Fines, penalties, &c., reported by United States officers other than collectors of internal revenue.....		8,375 54	2,735 29	210,234 38
5	Collections on articles produced in the late insurrectionary districts, made by special treasury agents.....				1,974,107 72
	Aggregate receipts from all sources.	41,003,192 93	117,145,748 52	211,129,529 17	310,906,984 17

*receipts from each State and Territory, &c.—Continued.*

1867.	1868.	1869.	1870.	1871.	
\$4,119,130 23	\$4,279,605 81	\$472,316 25	\$595,700 17	\$363,758 37	1
2,665 23	13,900 75	11,315 21	15,615 43	16,889 07	2
1,752,157 18	844,389 99	144,985 07	369,284 10	130,524 47	3
6,757,131 69	6,552,526 45	4,529,547 44	4,602,439 31	3,606,921 58	4
151,686 51	119,219 96	60,999 26	73,910 34	69,993 65	5
7,582,970 57	4,400,398 37	2,340,505 95	2,564,477 14	1,426,870 91	6
1,900 02	10,210 05	10,900 14	8,715 61	7,130 43	7
785,967 28	588,254 00	425,106 47	451,985 70	444,018 11	8
704,202 28	485,365 87	446,045 18	514,482 20	267,809 27	9
557,988 56	402,745 57	71,699 13	106,318 42	121,030 56	10
4,487,440 90	6,146,964 69	1,010,281 57	1,144,241 38	736,944 02	11
81,236 90	95,413 89	78,105 69	65,424 05	53,010 97	12
12,112,985 84	7,564,886 51	13,063,256 87	18,364,366 66	15,119,609 02	13
4,122,863 08	2,342,327 38	3,869,757 30	5,045,023 82	4,798,468 90	14
2,074,052 35	1,182,230 22	1,558,264 95	1,377,981 34	1,081,841 24	15
367,543 10	253,938 05	244,763 89	343,231 15	236,766 04	16
5,415,134 02	4,139,414 09	7,547,269 73	9,887,623 73	6,514,140 54	17
6,226,787 86	3,826,415 67	1,902,115 88	2,981,524 02	1,912,755 25	18
2,326,380 00	1,594,080 34	669,906 40	807,224 36	412,096 48	19
6,162,177 85	4,281,053 25	4,547,592 76	5,438,472 91	3,703,854 80	20
28,028,077 60	17,751,222 67	9,272,435 41	10,684,090 19	6,801,074 68	21
3,112,070 47	2,757,816 33	2,642,514 12	2,918,987 30	2,639,670 28	22
452,104 42	368,396 72	363,337 80	467,879 15	252,582 98	23
4,583,182 77	3,751,872 48	194,129 47	284,792 49	238,257 43	24
6,494,095 53	4,913,361 02	5,295,804 53	6,004,278 11	5,095,075 89	25
77,431 14	108,284 36	64,336 33	103,555 55	82,104 98	26
107,975 34	127,735 11	161,388 48	308,501 51	224,368 92	27
290,174 24	308,970 17	229,577 13	188,027 45	103,634 03	28
2,882,147 20	1,941,493 45	651,348 02	632,407 38	396,926 97	29
7,890,262 61	5,695,200 22	3,792,361 61	4,075,359 85	2,458,600 26	30
64,365 39	57,435 04	43,615 43	46,927 22	34,811 08	31
58,825,159 06	39,395,787 64	35,716,423 18	36,361,550 38	28,870,402 06	32
1,648,752 35	1,977,285 65	750,535 98	1,398,719 95	1,362,268 19	33
19,902,527 66	12,224,617 55	16,116,547 77	19,508,743 80	15,149,489 11	34
351,450 16	350,327 83	171,898 09	329,212 01	156,547 64	35
27,580,633 30	18,269,445 60	15,470,400 02	16,748,704 05	12,535,521 68	36
5,049,974 00	2,852,574 89	1,286,394 74	1,282,376 69	672,493 14	37
1,816,894 21	2,634,800 88	353,860 11	412,039 59	258,719 99	38
3,349,459 51	3,717,010 04	1,255,781 12	1,470,859 57	874,221 65	39
3,211,863 59	1,802,023 41	483,217 87	390,954 33	350,680 42	40
64,296 34	48,985 36	67,971 40	46,296 41	39,995 71	41
986,279 35	622,274 11	318,672 56	352,316 65	279,332 70	42
1,966,722 02	1,783,319 60	2,744,144 45	5,496,351 39	5,319,272 69	43
78,911 80	70,101 27	49,367 43	83,272 63	36,753 01	44
944,524 41	792,159 62	563,043 42	756,967 15	627,320 94	45
2,513,025 41	1,811,414 87	1,959,040 65	2,363,015 03	1,977,703 87	46
		5,106 50	25,879 82	10,845 25	47
248,124,761 33	175,257,250 86	143,027,988 76	167,560,107 49	127,873,109 23	
16,094,718 00	14,852,252 02	16,420,710 01	16,544,043 06	15,342,739 46	1
1,029,991 98	1,043,561 40	561,962 52	1,109,526 42	787,262 55	2
27,101 00	27,500 00	28,683 00	22,191 00	8,065 00	3
579,640 19					4
64,262 15					5
265,920,474 65	191,180,564 28	160,039,344 29	185,235,867 97	144,011,176 41	



E.—Table showing the total collections from each specific source of revenue  
1869, 1870,

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
SPIRITS.				
1	Spirits distilled from apples, grapes, and peaches*			\$12,005 33
2	Spirits distilled from materials other than ap- ples, grapes, and peaches.....	\$3,229,990 79	\$28,431,797 83	15,995,701 66
3	Wine in imitation of champagne, &c.....			8,477 08
4	Distilleries, per diem tax on.....			
5	Distillers' special tax.....	38,632 31	49,022 41	59,897 57
6	Rectifiers and compounders of liquors.....	45,993 79	58,838 28	48,721 52
7	Dealers, retail liquor.....	1,477,753 54	1,612,736 25	2,205,866 38
8	wholesale liquor.....	384,160 07	176,764 76	400,692 91
9	Manufacturers of stills.....			
10	Stills or worms manufactured.....			
11	Stamps, distillery warehouse.....			
12	for rectified spirits.....			
13	wholesale liquor dealers'.....			
14	for stock on hand.....			
15	Gaugers' fees in excess of \$250 per month.....			
	Total.....	5,176,530 50	30,329,149 53	18,731,422 45
TOBACCO.				
16	Cigars, cigarettes, and cheroots.....	476,589 29	1,255,424 79	3,087,421 51
17	Manufacturers of cigars.....			
18	Tobacco, chewing, &c., and snuff.....	2,540,400 90	7,264,358 78	7,783,450 54
19	smoking, &c.....	†73,037 71	†63,260 26	†516,922 01
20	Stamps on tobacco and snuff for export.....			
21	Dealers in leaf tobacco.....			
22	manufactured tobacco.....			
23	Manufacturers of tobacco.....	7,592 57	9,055 21	13,579 04
	Total.....	3,097,620 47	8,592,098 98	11,401,373 10
FERMENTED LIQUORS.				
24	Fermented liquors.....	1,558,083 41	2,223,719 73	3,657,181 06
25	Brewers' special tax.....	70,850 41	66,289 41	77,747 00
	Total.....	1,628,933 82	2,290,009 14	3,734,928 06
BANKS AND BANKERS.				
26	Bank deposits.....		780,723 52	2,043,841 08
27	capital.....			903,367 98
28	circulation.....		2,056,996 30	1,993,661 84
29	circulation over 90 per cent. of capital.....			
30	Banks, on amount of notes of persons, &c., paid out.....			
	Total.....		2,837,719 82	4,940,870 90
INCOME.				
31	Income over \$600, and not over \$10,000\$.....	172,770 35	7,944,153 51	9,697,246 96
32	over \$10,000\$.....	277,461 65	6,855,160 37	9,362,339 46
33	from property of citizens residing abroad\$.....	1,872 11	58,674 51	169,924 17
34	from interest on U. S. securities\$.....	3,637 15	75,373 93	133,402 76
35	over \$600, and not over \$5,000  .....			539,143 28
36	over \$5,000  .....			801,941 99
37	over \$1,000†.....			
38	over \$2,000**.....			
39	from bank dividends and additions to surplus.....	766,605 85	1,577,010 73	3,991,211 42
40	from bank profits, not divided or added to surplus.....			25,511 49
41	from canal companies' dividends, &c.....	4,210 40	92,120 69	386,223 13
42	from insurance companies' dividends, &c.....	225,485 44	445,366 17	768,770 93
43	from railroad companies' dividends, &c.....	338,533 49	927,393 38	2,471,914 39
44	from railroad companies' interest on bonds.....	253,998 72	596,859 09	847,683 61
45	from turnpike companies' dividends, &c.....	1,101 38	17,494 73	28,212 03
46	from salaries of United States officers and employés.....	696,181 71	1,705,124 63	2,826,491 82
	Total.....	2,741,858 25	20,294,731 74	32,050,017 44

\* The articles and occupations marked with a (\*) against which no collections, or comparatively small  
† Including \$51,695 27 additional tax of one cent per gallon on spirits in bond July 20, 1868, not with  
|| Act of March 3, 1865.      † Act of March 2, 1867.      \*\* Act of July 14, 1870.

for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, and 1871.

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
\$283,499 84	\$868,145 03	\$871,638 24	\$510,111 57	\$611,914 91	\$1,236,005 67	1
29,198,578 15	28,296,264 31	13,419,092 74	133,225,212 11	38,633,184 13	29,921,308 48	2
14,501 64	2,760 63	4,119 95	565 60	11 50		3
101,534 37	231,777 86	196,057 37	1,319,911 89	2,127,506 30	1,901,602 98	4
61,300 91	80,470 06	87,770 28	4,030,683 33	6,493,974 15	5,683,077 31	5
2,807,225 59	2,966,683 73	3,242,915 31	655,133 19	1,054,241 64	959,800 18	6
801,531 32	1,096,850 10	834,037 01	3,047,754 35	3,577,874 90	3,651,484 73	7
			1,676,690 80	2,253,030 25	2,151,231 06	8
			2,716 65	2,388 15	1,927 49	9
			7,760 00	5,260 00	3,240 00	10
			192,229 00	305,509 75	249,699 00	11
			143,085 50	375,274 25	374,723 00	12
			149,206 75	141,429 25	134,005 00	13
			65,341 00			14
			44,829 12	24,494 97	13,693 20	15
33,268,171 82	33,542,951 72	18,655,630 90	45,071,230 86	55,606,094 15	46,281,848 10	
3,476,236 86	3,661,984 39	2,951,675 26	4,960,952 67	5,718,780 04	6,598,173 24	16
12,144,554 97	14,284,935 56	13,942,213 40	81,022 57	124,606 50	142,192 40	17
1893,540 76	1,758,906 94	1,750,202 37	14,164,518 81	19,708,780 61	20,677,717 84	18
			3,206,544 83	4,591,702 81	4,882,821 83	19
			18,192 50	48,097 50	66,147 00	20
			115,596 53	200,205 54	221,661 98	21
			851,799 94	929,802 64	970,017 96	22
16,675 24	59,321 52	86,004 29	32,079 72	28,642 24	20,174 93	23
16,531,007 83	19,765,148 41	18,730,095 32	23,430,707 57	31,350,707 88	33,578,907 18	
5,115,140 49	5,819,345 49	5,685,663 70	5,866,400 98	6,081,520 54	7,159,740 20	24
105,412 23	238,155 14	270,205 22	233,478 56	237,606 36	229,761 62	25
5,220,552 72	6,057,500 63	5,955,868 92	6,099,879 54	6,319,126 90	7,389,501 82	
2,099,635 83	1,355,395 98	1,438,512 77	1,734,417 63	2,177,576 46	2,702,196 84	26
374,074 11	476,867 73	399,562 90	445,071 49	827,087 21	919,262 77	27
990,225 61	199,410 49	23,661 78	14,110 29	13,615 43	16,800 83	28
52 50	8,865 58	3,240 21	850 58	1,793 51	5,981 09	29
	6,022 68	1,767 89	1,604 18	11 00		30
3,463,988 05	2,046,562 46	1,866,745 55	2,196,054 17	3,021,083 61	3,644,241 53	
						31
						32
						33
						34
26,046,759 76	31,492,694 16					35
34,501,122 67	25,547,946 51					36
		32,027,610 78	25,025,068 86	27,115,046 11	10,620,966 69	37
					3,753,982 70	38
4,193,070 61	3,278,322 56	2,914,841 41	3,769,185 69	3,573,272 45	1,542,667 75	39
47,592 59	496,652 76	709,933 58				40
203,233 77	195,382 19	215,279 96	230,602 81	251,048 75	47,912 89	41
783,882 05	563,473 93	605,489 78	847,668 33	926,519 60	243,205 21	
2,205,852 45	113,379,262 19	2,630,174 08	2,831,140 03	2,898,802 21	1,121,439 59	
1,255,916 98		1,259,155 80	1,503,846 51	1,869,369 34	974,345 35	
27,333 46	30,703 06	49,551 57	22,381 09	32,229 24	11,738 02	45
3,717,394 69	1,029,991 98	1,043,561 40	561,962 52	1,109,526 42	787,208 55	
72,982,159 03	66,014,429 34	41,455,598 36	34,791,855 84	37,775,873 62	19,162,650 75	

collections appear, prior to 1865, were taxed in 1863 and 1864, but were reported under more general heads.  
drawn prior to April 20, 1869.

‡ Made exclusively of stems.

§ Act of July 1, 1862.

† Dividends and interest on bonds not returned separately.



E.—Table showing the total collections from

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
57	GAS .....	\$435,600 44	\$714,740 13	\$1,348,324 58
	Total .....	435,600 44	714,740 13	1,348,324 58
	ARTICLES AND OCCUPATIONS FORMERLY TAXED BUT NOW EXEMPT.			
	1. Manufactures and products:			
48	Agricultural implements*.....			
49	Barytes, sulphate of.....	9,873 43	20,713 04	20,388 62
50	Bill-heads, cards, &c., printed.....			193,136 94
51	Blinds, doors, &c*.....			
52	Boilers, water-tanks, &c*.....			
53	Books, magazines, &c., printed.....			354,527 95
54	Boots and shoes*.....			3,280,627 29
55	Brass, &c., rolled.....	8,402 53	76,874 28	469,230 55
56	Brick, draining-tiles, &c.....			188,543 82
57	Brushes*.....			
58	Bullion.....			379,517 85
59	Candles.....	117,133 25	186,228 45	326,583 08
60	Carpetings*.....			
61	Carriages*.....			880,021 36
62	Cars*.....			
63	Chemical productions*.....			317,382 60
64	Chocolate and cocoa.....	6,409 19	16,950 46	17,980 46
65	Clocks, clock-movements, &c.....	17,771 40	39,165 88	93,837 85
66	Cloth and other fabrics of cotton.....	1,600,947 39	3,548,176 51	6,747,923 18
67	"                "      wool.....	1,831,898 54	3,588,056 70	7,947,094 21
68	"                "      cotton and wool, or other materials.....	11,255 99	20,006 59	376,672 43
69	Cloth, painted, enameled, &c*.....			150,286 20
70	Clothing*.....	110,093 22	464,313 54	7,073,676 21
71	Coal.....	318,424 77	572,436 54	835,993 91
72	Coffee.....	58,846 01	80,198 81	284,069 96
73	Confectionery.....	153,825 30	465,793 15	569,473 50
74	Copper and lead in ingots, &c.....			277,172 25
75	zinc and brass tubes, &c*.....			
76	Cotton, raw.....	351,311 48	1,268,412 56	1,772,983 48
77	Cutlery*.....			84,187 60
78	Diamonds.....	65,948 43	183,746 62	486,339 87
79	Fire-arms*.....			
80	Furniture†.....	832,141 20	1,679,940 25	2,733,247 93
81	Gas-fixtures*.....			
82	Glass.....	138,903 16	303,268 09	585,429 67
83	Glue, liquid.....	264 88	1,541 38	1,187 86
84	solid.....	9,298 94	24,632 05	44,517 40
85	Gold foil*.....			10,010 77
86	leaf.....	1,785 46	9,073 48	11,568 39
87	Gunpowder.....	78,696 26	155,302 07	248,376 42
88	Gutta-percha.....	5,087 44	5,435 06	31,282 36
89	India rubber.....	112,700 15	223,782 85	635,975 87
90	Iron, advanced beyond muck-bar, &c.....	120,549 18	268,945 50	457,622 35
91	band, &c., not thinner than No. 18, wire- gauge.....	46,690 85	116,506 20	229,178 86
92	thinner than No. 18, wire-gauge.....	19,925 54	39,472 11	89,963 11
93	band, hoop, &c., \$3 per ton previously paid.....			
94	bars, &c.....	11,370 47	10,986 77	30,474 65
95	blooms, &c.....			52,158 55
96	castings, &c.....	59,348 75	242,737 35	798,201 59
97	cut-nails and spikes.....	110,904 63	184,500 02	328,940 20
98	pig.....			1,484,382 82
99	plate, not less than $\frac{3}{8}$ inch in thickness.....	47,205 77	79,487 04	120,871 78
100	less than $\frac{3}{8}$ inch in thickness.....	5,015 43	7,048 01	29,420 25
101	railings, &c*.....			
102	railroad.....	78,749 78	175,838 25	284,783 48
103	rerolled.....	66,335 98	119,225 79	376,264 47
104	rivets, nuts, washers, and bolts.....	6,812 31	43,729 49	56,497 71
105	stoves and hollow-ware.....	79,952 25	123,488 86	211,848 65
106	advanced beyond pig, &c.....			215,375 82
107	tubes, wrought railroad-chairs, &c*.....			5,694 42
108	manufactures of, not above enumerated.....	969,082 10	1,891,061 71	3,723,310 24
109	Lamps and lanterns, other than magnesium lamps*.....			
110	Lead, sheet, lead pipes, and shot*.....			125,066 33
111	white.....	23,080 17	48,563 88	52,067 26
112	Leather, curried or finished*.....			1,861,367 80
113	tanned in the rough*.....			825,412 20
114	patent, enameled, &c.....			

\* See note at foot of pages 268, 269.

† Including also in 1863, 1864, 1865, and

*each specific source of revenue, &c.—Continued.*

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
\$1,842,642 64	\$1,834,675 60	\$1,902,081 52	\$2,116,005 82	\$2,313,417 37	\$2,573,122 92	47
1,842,642 64	1,834,675 60	1,902,081 52	2,116,005 82	2,313,417 37	2,573,122 92	
	182,649 67	77,544 92				48
35,581 80						49
412,600 01						50
	317,228 50	69,576 68				51
	164,209 57	122,769 62				52
723,648 14						53
6,516,814 02	2,943,419 72	1,946,962 93				54
405,172 03						55
390,798 49						56
	130,677 48	106,181 05				57
488,337 25	441,339 50	323,601 62				58
392,821 78	290,502 31	236,659 13				59
	477,119 67	259,405 45				60
1,576,661 80	1,116,370 85	559,214 23				61
	490,391 09	485,581 65				62
534,779 51	279,892 05	183,640 07				63
36,466 93	34,453 45	24,066 67				64
153,696 63	80,962 56	71,835 24				65
11,465,963 73	8,921,730 29	6,321,545 63				66
8,814,101 03	4,928,305 76	2,812,977 40				67
595,727 60	1,517,682 65	123,152 19				68
312,923 94	289,719 38	213,721 92				69
12,434,129 20	4,513,995 37	826,537 38				70
1,240,106 23						71
221,588 22	272,664 74	251,833 36				72
995,794 62	764,824 57	592,062 10				73
318,801 12						74
	138,810 85	96,582 90				75
18,409,654 90	23,769,078 80	22,500,947 77				76
150,761 67	158,848 65	108,335 75				77
505,357 37	375,652 24	337,585 86				78
	84,930 50	92,803 57				79
4,540,140 42	1,833,251 58	1,010,468 58				80
	125,216 98	96,906 82				81
922,318 35	479,101 49	242,911 84				82
382 26	765 22					83
77,764 97	54,653 71					84
17,255 95						85
16,628 94						86
250,668 70	180,933 81	131,417 77				87
7,937 88	5,146 31	2,683 81				88
555,842 30	391,003 06	249,772 46				89
665,102 11	526,343 88					90
435,171 91	341,024 75					91
131,628 65	91,509 37					92
	21,809 71					93
55,387 90						94
52,258 38						95
1,367,825 09	1,061,414 03	713,851 13				96
725,145 78	741,264 87	677,623 21				97
2,255,892 74						98
167,566 93	116,899 98					99
67,348 63	34,692 18					100
	28,609 70	29,170 50				101
399,668 62						102
668,988 37						103
101,401 03						104
297,631 72	304,474 94	213,053 22				105
67,875 95						106
103,576 60	101,554 02	89,170 16				107
5,238,728 98	2,454,600 06	951,496 71				108
	32,277 76	44,798 96				109
227,616 10	165,436 85	173,823 53				110
102,413 23						111
2,861,808 17	2,309,119 37	1,055,203 70				112
1,176,493 09	932,545 14	459,854 99				113
	203,502 39	72,687 30				114

1866 all manufactures of wood.



## E.—Table showing the total collections from

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
	ARTICLES AND OCCUPATIONS FORMERLY TAXED BUT NOW EXEMPT—Continued.			
	1. <i>Manufactures and products:</i>			
115	Leather of all descriptions not above enumer- ated.....	\$782,239 07	\$1,511,217 18	\$299,342 50
116	Lime and Roman or water cement.....			96,445 95
117	Machinery, including shafting, gearing, &c*.....			
118	Masts, spars, and vessel-blocks*.....			29,927 31
119	Molasses produced from the sugar-cane.....			54,971 78
120	Monuments, &c*.....			170,419 37
121	Naphtha*.....			4,445 19
122	Oils, essential*.....			5,024 80
123	Oil, distilled from crude petroleum.....	643,626 83	2,201,573 20	2,951,213 87
124	coal.....	6,335 26	53,755 69	95,998 90
125	lard, linseed, &c.....	114,219 97	217,291 45	414,546 72
126	Paints and painters' colors.....	20,119 84	25,535 33	37,684 77
127	Paper, including pasteboard, binders' board, &c.....	311,434 97	686,675 85	1,082,475 82
128	Petroleum, crude.....			229,545 94
129	Photographs or other pictures taken by the ac- tion of light.....			21,209 19
130	Piano-fortes and other musical instruments*.....			259,383 77
131	Pickles, preserved fruits, vegetables, meats, fish, &c.....	62,533 63	110,891 16	172,313 55
132	Pins.....	15,402 60	22,009 70	24,802 48
133	Plated and Britannia ware.....			
134	Pottery-ware.....	22,961 65	47,424 83	93,220 54
135	Pumps, garden engines, and hydraulic rams*.....			
136	Quicksilver produced from the ore.....			29,541 71
137	Repairs of engines, cars, carriages, &c.....			294,437 15
138	ships, steamboats, or other vessels, &c.....			36,835 61
139	Saddlery, harness, trunks, and valises*.....			
140	Safes, fire or burglar proof*.....			
141	Sails, tents, shades, awnings, &c.....	3,770 85	35,945 73	78,272 34
142	Saleratus and bicarbonate of soda.....	23,003 37	32,974 32	31,609 54
143	Salt.....	118,579 03	298,911 82	335,348 95
144	Scales*.....			
145	Screws, commonly called wood-screws.....	28,759 70	62,943 36	122,692 61
146	Sewing-machines*.....			
147	Ships, and all other vessels or water-craft.....	1,747 70	167,513 98	347,217 65
148	Silk.....	44,167 10	97,652 60	216,188 81
149	Silver.....	18,371 88	36,949 97	59,768 40
150	Slate, sandstone, &c., when hewn, finished, or dressed.....			80,458 38
151	Soap, soft*.....			23,198 47
152	not perfumed.....	248,931 46	408,300 03	694,041 37
153	perfumed.....	17,475 32	40,701 65	74,176 34
154	Spices.....	36,061 89	65,446 19	49,572 24
155	Starch.....	15,679 89	35,926 32	61,232 58
156	Steam-engines, including locomotive and marine engines.....	229 37	65,434 20	772,360 01
157	Steel.....	40,637 22	91,768 37	174,052 54
158	Stereotypers, lithographers, &c., productions of			43,483 81
159	Sugar, raw and brown, produced from the sugar- cane.....	261,044 58	1,267,616 28	323,790 19
160	refined.....	93,418 09	873,139 85	1,720,612 96
161	Thread and twine*.....			583,225 38
162	Tinware*.....			
163	Turpentine, spirits of*.....			8,461 68
164	Umbrellas, parasols, &c.....	49,735 11	68,769 94	111,146 67
165	Varnish or Japan.....	40,130 88	92,356 40	149,981 50
166	Watches and watch-chains*.....			
167	Water, soda, &c*.....			76,779 73
168	mineral.....	832 68	7,014 49	8,766 18
169	Wine made from grapes.....	8,823 64	28,302 80	34,739 28
170	Zinc, oxide of.....	15,805 69	28,275 61	41,641 54
171	Manufactured articles increased in value*.....			
172	Manufactures not above enumerated.....	5,506,243 60	10,539,918 99	10,555,379 32
	Total.....	16,089,388 80	35,507,976 54	71,970,125 79
	2. <i>Gross receipts:</i>			
173	Advertisements.....	40,628 59	133,315 11	227,530 21
174	Bridges.....	18,674 31	36,354 52	75,268 95
175	Canals.....			92,421 29
176	Express companies.....	2,680 56	267,772 97	529,275 89
177	Ferries.....	20,851 62	60,074 67	126,132 57

\* See note at foot of pages 268, 269.

† Miscellaneous collections on manufactures

‡ Collected from all sources exempt from tax

*each specific source of revenue, &c.—Continued.*

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
						115
\$208,665 34						116
	\$1,400,130 13	\$1,213,858 04				117
25,043 52						118
90,851 36	98,759 30					119
329,216 63	121,701 63	88,568 27				120
36,032 03						121
15,833 85	9,783 19	8,593 41				122
5,178,138 94	4,827,911 62	4,244,646 51				123
139,257 11	76,850 09	37,244 16				124
607,224 77						125
63,329 98						126
1,172,114 76	743,077 33	340,398 22				127
2,186,151 37						128
26,582 48	130,230 37	105,559 57				129
418,144 26	425,594 39	348,900 32				130
193,859 81						131
37,993 44	31,390 64	29,827 50				132
	143,373 78	128,078 40				133
164,857 05	88,307 45					134
	36,923 65					135
10,019 00						136
784,392 34						137
63,999 49						138
	663,020 30	482,335 68				139
	94,926 42	68,081 12				140
81,873 58						141
44,664 24						142
456,100 60	253,305 93					143
	55,252 21	43,261 06				144
226,590 10	172,522 55	73,788 16				145
	294,505 41	201,523 58				146
355,478 16						147
445,766 15	274,889 96	132,912 07				148
128,522 22	88,615 97	58,330 27				149
154,124 81						150
38,151 76						151
1,122,030 48	571,435 10	350,011 67				152
165,842 48	155,679 13	61,227 49				153
72,435 70	70,280 79	48,100 10				154
112,230 23						155
1,189,484 78	704,524 67	447,747 53				156
212,662 53	17,406 29					157
95,358 11						158
567,530 70	500,296 35	372,930 26				159
2,337,404 70	2,065,165 17	1,435,394 17				160
955,970 36	307,737 30	167,309 87				161
	374,935 73	94,618 69				162
248,178 07	423,592 65	417,014 97				163
229,491 31						164
251,227 21	151,450 11					165
	71,061 43	55,961 84				166
178,262 78						167
9,537 88						168
51,616 26						169
48,242 62						170
	523,971 05	543,956 86				171
13,166,662 90	8,505,986 24	3,087,621 47	\$1,229,357 13	\$8703,610 33	\$1,058,393 18	172
125,387,966 02	89,696,655 71	59,747,821 04	1,229,357 13	703,610 33	1,058,393 18	
290,605 31	288,009 80	2,903 78				173
108,136 34	115,461 20	53,563 30	51,257 18	64,416 65	24,697 35	174
99,267 80	45,282 40	9,985 84	6,494 56	6,857 21	2,278 42	175
645,769 02	558,359 28	671,949 62	579,567 68	459,406 58	168,201 78	176
48,763 56	137,239 72	132,652 93	144,978 28	154,501 65	62,368 16	177

and products.

under laws enacted prior to July 14, 1870.



## E.—Table showing the total collections from

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
	ARTICLES AND OCCUPATIONS FORMERLY TAXED BUT NOW EXEMPT—Continued.			
	2. Gross receipts:			
178	Insurance companies.....	\$321,001 69	\$523,582 42	\$961,502 90
179	Lotteries, and lottery-ticket dealers.....			29,248 96
180	Railroads.....	1,106,817 02	2,127,249 69	5,917,293 51
181	Ships, barges, &c.....			431,210 58
182	Stage-coaches, &c.....			469,187 56
183	Steamboats.....	150,619 72	278,096 94	638,812 28
184	Telegraph companies.....			215,050 62
185	Theaters, operas, circuses, and museums.....			140,441 71
	Total.....	1,661,273 51	3,426,446 32	9,853,377 12
	3. Sales:			
186	Apotheecaries'.....			
187	Auction.....	64,003 87	141,231 58	410,175 92
188	Butchers'.....			
189	Brokers', cattle.....			
190	commercial.....			596,474 24
191	sales of stocks, bonds, &c.....			2,202,792 92
192	sales of foreign exchange.....			432,343 23
193	sales of gold and silver.....			420,457 23
194	Confectioners'.....			
195	Dealers'.....			
196	in liquors, on sales of other merchandise.....			
197	Manufacturers'.....			
198	Plumbers and gas-fitters'.....			
	Total.....	64,003 87	141,231 58	4,062,243 54
	4. Special taxes not elsewhere enumerated:			
199	Apotheecaries.....	27,307 82	29,792 31	32,872 43
200	Architects and civil engineers.....	1,555 33	9,372 97	10,411 31
201	Assayers.....			10,883 08
202	Auctioneers.....	49,091 63	58,147 43	80,545 18
203	Banks and bankers.....	90,868 36	74,449 29	846,686 58
204	Billiard-rooms.....	34,120 43	33,188 52	54,024 64
205	Boats, barges, and flats.....			
206	Bowling-alleys.....	6,873 21	7,781 43	13,489 92
207	Brokers, cattle.....	98,090 56	106,337 29	207,905 48
208	commercial.....	149,868 93	204,098 26	213,094 70
209	custom-house.....			806 68
210	insurance.....			145 00
211	land-warrant.....	1,058 33	1,000 92	2,326 54
212	pawn.....	9,495 83	10,303 65	13,235 14
213	produce*.....			22,953 86
214	stock.....	105,095 77	98,678 05	120,912 05
215	substitute.....			70 83
216	Builders and contractors.....	6,615 29	73,383 79	82,273 50
217	Business, general.....			14,489 31
218	Butchers.....	2,154 06	88,450 47	152,420 73
219	Circuses.....	1,519 17	3,459 16	9,422 57
220	Claim agents.....	18,730 61	27,520 65	56,782 29
221	Confectioners.....	5,120 86	4,953 47	5,472 48
222	Conveyancers.....			20,807 90
223	Dealers, retail.....	1,227,912 09	1,336,345 95	1,606,778 53
224	wholesale.....	1,315,118 41	1,229,787 01	3,543,104 76
225	Dentists.....	28,381 93	27,247 82	34,475 09
226	Distillers of coal-oil.....	14,455 00	13,657 71	16,024 88
227	Eating-houses.....	27,258 79	29,394 94	36,537 78
228	Exhibitions not otherwise provided for.....	4,939 23	7,961 61	10,827 01
229	Express carriers and agents.....			3,169 99
230	Gift enterprises.....			9,682 55
231	Grinders of coffee and spices.....			
232	Horse-dealers.....	19,446 60	29,038 23	40,160 08
233	Hotels.....	255,274 13	252,609 99	415,279 05
234	Insurance agents.....	1,895 53	8,207 90	21,600 88
235	Intelligence-office keepers.....			2,164 55
236	Jugglers.....	738 42	1,102 41	2,166 98
237	Lawyers.....	142,900 42	129,186 20	190,377 25
238	Livery-stable keepers.....	51,619 01	50,996 16	65,210 89
239	Lottery-ticket dealers.....	10,250 02	3,091 02	43,479 67
240	Manufacturers.....	465,823 12	473,630 97	637,052 52
241	Miners.....			3,930 00
242	Patent agents.....	448 35	1,024 78	2,255 95
243	Patent-right dealers.....			6,260 28
244	Peddlers.....	287,455 75	264,111 54	459,296 60

\* See note at foot of pages 268, 269.

*each specific source of revenue, &c.—Continued.*

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
\$1, 169, 722 23	\$1, 326, 014 38	\$1, 288, 745 79	\$1, 323, 330 14	\$1, 324, 454 90	\$445, 547 46	178
78, 072 48	74, 484 05	65, 126 54	60, 329 23	160, 956 93	49, 045 21	179
7, 614, 418 13	4, 128, 255 24	3, 134, 337 19	3, 255, 487 20	3, 732, 209 21	1, 637, 911 11	180
39, 321 79	4, 876 54	44, 268 26	36, 967 43	31, 932 33	12, 223 85	181
572, 519 04	241, 297 05	186, 585 92	183, 128 51	159, 058 79	76, 203 89	182
84, 845 99	91, 805 09	263, 450 28	232, 964 87	283, 601 83	128, 648 31	183
308, 437 52	239, 594 93	214, 699 18	205, 441 00	256, 216 39	109, 796 59	184
202, 520 61	194, 039 28	211, 800 71	231, 052 74	261, 187 49	83, 641 31	185
11, 262, 429 82	7, 444, 719 00	6, 280, 069 34	6, 300, 998 82	6, 894, 799 99	2, 800, 563 44	
		1, 489 79	1, 940 16	4, 094 46	812 52	186
503, 251 35	240, 248 63	186, 727 50	175, 078 52	160, 884 43	49, 421 83	187
	203 56	5, 796 71	10, 822 60	11, 200 62	2, 649 76	188
	67, 674 23	110, 858 96	120, 718 20	131, 803 76	49, 709 96	189
870, 080 00	415, 169 97	286, 438 46	301, 579 03	339, 784 16	123, 430 59	190
1, 429, 829 77	} 906, 599 22	231 33				191
152, 417 56						192
1, 046, 704 23		67 76	2, 366 39	2, 196 70	329 48	193
	2, 369, 464 70	4, 002, 655 99	4, 081, 696 19	4, 023, 100 05	1, 264, 566 19	194
			9, 055 51	299, 575 97	87, 438 09	195
			3, 501, 962 66	3, 863, 113 05	2, 070, 910 18	196
		1, 642 54	1, 619 77	1, 619 77	373 48	197
4, 002, 282 91	3, 999, 360 31	4, 595, 909 04	8, 206, 839 03	8, 837, 394 97	3, 649, 642 08	198
43, 712 86	55, 447 42	58, 377 46	47, 686 10	82, 945 27	35, 405 73	199
2, 135 62	15, 804 84	15, 649 52	14, 283 31	16, 323 14	9, 038 09	200
12, 889 19	12, 211 24	13, 788 34	12, 916 67	9, 858 35	6, 658 43	201
89, 724 42	98, 084 86	97, 448 14	82, 622 61	86, 774 28	48, 246 55	202
1, 262, 649 05	1, 433, 715 79	1, 490, 383 95	1, 139, 462 35	1, 399, 827 52	243, 775 23	203
103, 929 48	124, 711 49	136, 992 52	131, 418 20	146, 731 00	79, 832 28	204
	19, 695 11	49, 045 37	48, 295 68	37, 483 04	21, 038 62	205
19, 749 63	20, 353 49	19, 603 04	17, 890 41	20, 236 66	11, 158 78	206
294, 447 74	259, 223 92	189, 922 04	153, 940 34	169, 078 14	108, 645 30	207
196, 345 83	145, 376 98	129, 647 81	120, 565 30	131, 126 19	73, 822 29	208
1, 438 17	1, 655 04	1, 628 68	899 97	1, 497 51	1, 207 50	209
8, 014 95						210
2, 238 91	3, 024 85	2, 463 72	1, 193 64	1, 171 17	454 80	211
22, 440 57	23, 639 80	23, 656 47	26, 103 77	30, 970 97	15, 827 90	212
72, 145 13	89, 983 45	98, 921 04	86, 954 84	129, 420 73	81, 352 55	213
75, 794 02	75, 950 99	92, 177 67	75, 507 05	84, 408 85	48, 444 45	214
394 98						215
131, 177 84	117, 531 50	82, 234 27	76, 110 51	87, 884 50	46, 211 45	216
20 90	10 00					217
224, 465 07	217, 394 04	225, 076 90	213, 895 55	234, 960 61	137, 166 01	218
11, 934 84	13, 750 89	16, 208 44	18, 233 28	17, 455 58	10, 007 21	219
70, 637 39	84, 627 49	63, 149 99	36, 986 45	29, 164 75	9, 395 32	220
7, 264 72	9, 065 87	9, 852 11	8, 464 23	9, 802 72	5, 145 81	221
40, 715 00	46, 685 07	43, 549 68	33, 359 32	31, 894 20	16, 916 90	222
1, 949, 017 04	2, 047, 860 77	2, 163, 632 00	1, 885, 699 18	1, 984, 897 37	891, 331 41	223
5, 438, 344 86	3, 880, 281 13	1, 854, 387 80	1, 405, 994 47	1, 590, 893 64	596, 470 70	224
47, 149 11	59, 460 79	63, 663 42	55, 405 63	56, 399 23	27, 341 59	225
17, 350 12	21, 809 32	19, 629 66		5, 773 34	3, 453 66	226
50, 602 67	53, 156 86	54, 834 92	48, 972 79	61, 540 84	36, 344 21	227
15, 456 43	13, 745 79	12, 470 61	13, 479 58	13, 039 93	8, 888 46	228
99, 098 58	55, 726 49	35, 318 95	31, 011 48	42, 656 80	25, 088 45	229
22, 694 43	31, 124 85	25, 514 19	19, 248 47	24, 107 79	31, 780 28	230
	27, 381 29	29, 832 16	29, 553 64	33, 998 55	15, 113 48	231
27, 565 86	25, 635 42	23, 203 51	18, 456 16	23, 658 30	12, 791 26	232
580, 021 56	663, 656 32	656, 795 41	577, 162 71	631, 087 29	355, 369 80	233
104, 866 83	148, 647 85	152, 143 51	145, 872 91	176, 508 48	82, 922 78	234
2, 728 32	3, 432 58	3, 558 15	3, 044 74	3, 670 49	2, 115 42	235
2, 744 32	2, 802 32	2, 668 54	1, 488 30	1, 908 13	1, 252 78	236
264, 836 75	357, 648 41	383, 030 95	337, 818 59	369, 824 96	176, 881 72	237
90, 179 88	100, 855 81	101, 760 45	91, 786 13	114, 613 67	54, 273 30	238
54, 426 82	77, 686 32	70, 009 94	58, 240 35	60, 506 00	35, 580 91	239
1, 043, 030 73	1, 296, 487 27	1, 427, 688 52	1, 222, 675 81	1, 334, 889 34	632, 377 97	240
28, 502 83	26, 809 66	27, 711 55	20, 386 76	23, 936 72	16, 094 67	241
3, 414 21	4, 210 94	4, 812 93	3, 287 13	4, 636 36	1, 591 80	242
33, 011 08	59, 951 50	73, 483 14	52, 346 05	46, 294 73	25, 226 94	243
679, 013 63	708, 113 28	724, 210 29	626, 476 43	664, 043 38	349, 917 05	244

† Now subject to stamp tax



## E.—Table showing the total collections from

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
ARTICLES AND OCCUPATIONS FORMERLY TAXED BUT NOW EXEMPT—Continued.				
4. <i>Special taxes not elsewhere enumerated:</i>				
245	Photographers .....	\$44,858 85	\$52,535 59	\$74,608 02
246	Plumbers and gas-fitters* .....			2,395 78
247	Physicians and surgeons .....	239,535 29	235,582 73	302,847 30
248	Real-estate agents* .....			12,702 21
249	Stallions and jacks .....	45,985 25	219,578 01	277,166 27
250	Theaters, museums, &c. ....	7,333 35	9,500 71	15,316 18
	Total .....	4,799,195 73	5,205,508 94	9,806,914 25
5. <i>Legacies:</i>				
251	Legacies, lineal issue or ancestor, brother or sister	25,869 16	176,917 33	298,756 48
252	descendant of brother or sister .....	11,332 63	37,648 61	87,081 04
253	uncle or aunt, or descendant of same ..	634 56	12,232 63	25,840 81
254	great uncle or aunt, or descendant of			
	same .....	285 78	322 22	16,460 79
255	stranger in blood .....	18,470 48	84,040 23	78,612 73
	Total .....	56,592 61	311,161 02	506,751 85
6. <i>Successions:</i>				
256	Successions, lineal issue or ancestor .....			24,043 88
257	brother or sister, or descendant of			
	same .....			8,468 35
258	uncle or aunt, or descendant of same			1,166 75
259	great uncle or aunt, or descendant			
	of same .....			
260	stranger in blood .....			6,272 34
	Total .....			39,951 32
7. <i>Articles in schedule A:</i>				
261	Billiard-tables .....	10,730 80	67,999 59	67,753 70
262	Carriages .....	243,704 05	320,076 12	322,720 21
263	Plate of gold and silver .....	108,736 58	130,090 65	118,113 57
264	Watches, gold .....			9,138 61
265	Piano-fortes kept for use .....			7,751 82
266	Yachts kept for use .....	2,459 50	2,673 50	2,098 33
267	Imported spirits† .....		176,038 57	252,690 29
	Total .....	365,630 93	696,878 43	780,266 53
8. <i>Miscellaneous collections:</i>				
268	Slaughtered animals .....	710,812 57	698,549 73	1,261,357 09
269	Substitutes furnished by brokers .....			2,130 00
270	Special income tax of 1864 .....			28,929,312 02
271	Bank circulation, exceeding average of six			
	months preceding July 1, 1864 .....			
272	Collections on articles produced in the late in-			
	surrectionary districts made by special treas-			
	ury agents .....			
273	Passports .....	8,406 00	11,001 00	27,408 29
	Total .....	719,218 57	709,550 73	30,220,207 40
TOTAL OF ARTICLES AND OCCUPATIONS FORMERLY TAXED BUT NOW EXEMPT .....				
		23,755,304 02	45,998,753 56	127,239,837 80
PENALTIES, ETC.				
274	Unassessed penalties .....	27,170 14	185,224 94	326,131 23
275	United States' share of penalties recovered by			
	suits .....			75,020 68
276	Penalties received on compromises .....			111,355 45
277	Interest .....			5,120 05
278	Costs .....			
279	Fines, penalties, &c., reported by United States			
	officers other than collectors .....		8,375 54	2,735 29
	Total .....	27,170 14	193,600 48	520,362 70
ADHESIVE STAMPS.				
280	Receipts .....	\$4,140,175 29	5,714,774 88	10,888,727 50
281	Commissions allowed .....		180,170 26	273,664 64
	Total .....	4,140,175 29	5,894,945 14	11,162,392 14

\* See note at foot of pages 268, 269.

*each specific source of revenue, &c.—Continued.*

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
\$93,185 91	\$79,170 29	\$53,102 28	\$45,238 33	\$48,236 86	\$24,767 54	243
10,422 22	12,856 07	16,437 16	16,032 24	18,936 74	9,674 21	246
425,596 66	549,368 64	580,566 31	489,410 26	518,471 13	257,141 18	247
43,731 75	52,910 25	54,305 46	52,159 95	54,820 93	30,545 91	248
306,853 55	381,032 16	395,123 95	325,602 85	326,758 19	172,100 74	249
16,205 54	18,146 83	19,876 13	17,874 45	25,033 41	19,293 43	250
14,144,418 05	13,627,903 25	11,889,549 09	9,940,917 02	11,020,787 78	5,002,452 85	
642,081 67	783,126 52	1,033,833 57	878,428 84	1,022,834 88	874,946 37	251
105,531 17	177,394 46	172,854 33	142,406 46	232,251 13	216,356 56	252
28,993 27	32,075 56	40,375 63	42,549 01	23,217 77	38,646 13	253
11,300 39	15,012 71	13,506 37	20,680 03	11,907 71	13,366 56	254
136,917 47	221,135 71	257,817 74	180,772 67	377,371 44	286,771 72	255
924,823 97	1,228,744 96	1,518,387 64	1,244,837 01	1,672,582 93	1,430,087 34	
175,789 10	455,188 55	910,794 70	852,487 82	977,068 40	751,176 79	256
49,899 07	104,381 81	222,386 63	182,167 38	222,196 35	171,843 72	257
1,902 02	9,639 32	20,174 14	12,952 44	32,775 00	16,511 66	258
1,460 63	7,780 86	4,840 77	3,796 91	9,754 46	1,499 28	259
17,104 06	59,579 65	146,827 36	138,351 67	177,448 36	133,948 34	260
246,154 88	636,570 19	1,305,023 60	1,189,756 22	1,419,242 57	1,074,979 79	
17,353 05	20,761 14	23,422 12	22,805 92	25,775 56	13,487 70	261
624,457 62	183,855 58	224,604 85	181,035 00	190,711 45	83,005 13	262
216,574 37	287,842 93	252,563 70	204,733 13	198,115 89	90,145 84	263
426,557 17	619,062 61	605,788 71	471,286 68	432,839 19	190,221 78	264
403,572 27	1,005,152 11	27,960 60	10,792 73	.....	.....	265
4,408 25						266
200 00						267
1,693,122 73	2,116,674 37	1,134,339 98	893,653 46	907,442 09	376,860 45	
1,291,570 51	262,210 75	6,030 37	.....	.....	.....	268
610 00	.....	.....	.....	.....	.....	269
452,550 69	.....	.....	.....	.....	.....	270
50 00	.....	.....	.....	.....	.....	271
1,974,107 72	64,262 15	.....	.....	.....	.....	272
31,149 00	28,217 00	28,280 00	29,453 60	22,756 00	8,205 60	273
3,750,037 32	354,689 90	34,310 37	29,453 00	22,756 00	8,205 00	
161,411,235 70	119,195,317 69	86,505,410 10	29,035,811 69	31,478,616 66	15,401,184 13	
308,512 64	255,375 77	219,848 14	237,938 49	225,932 24	187,897 27	274
271,048 03	352,924 14	843,645 43	504,438 31	360,549 09	249,759 90	275
341,557 91	260,053 99	187,017 82	123,631 20	213,202 74	173,661 19	276
11,500 24	11,176 71	6,370 20	7,441 46	12,323 66	14,616 76	277
.....	.....	.....	3,639 33	15,896 99	11,045 23	278
210,234 38	579,640 19	.....	.....	.....	.....	279
1,142,853 20	1,459,170 80	1,256,881 59	877,088 79	827,904 72	636,980 35	
14,257,837 14	15,239,181 78	14,046,613 33	15,505,492 58	15,611,003 43	14,529,885 32	280
786,536 04	855,536 22	805,638 69	915,217 43	933,039 63	812,854 14	281
15,044,373 18	16,694,718 00	14,852,252 02	16,420,710 01	16,544,043 06	15,342,739 46	

† Act of March 7, 1864.

§ Including commissions.



## E.—Table showing the total collections from

	Articles and occupations.	Collections in 1863.	Collections in 1864.	Collections in 1865.
	RECAPITULATION.			
	Total receipts from—			
I	Spirits .....	\$5, 176, 530 50	\$30, 329, 149 53	\$18, 731, 422 45
II	Tobacco .....	3, 097, 620 47	8, 592, 092 98	11, 401, 373 10
III	Fermented liquors .....	1, 628, 933 82	2, 290, 009 14	3, 734, 928 06
IV	Banks and bankers .....	.....	2, 837, 719 82	4, 940, 870 90
V	Income .....	2, 741, 858 25	20, 294, 731 74	32, 050, 017 44
VI	Gas .....	435, 600 44	714, 740 13	1, 348, 324 58
VII	Articles and occupations formerly taxed but now exempt .....	23, 755, 304 02	45, 998, 753 56	127, 239, 837 60
VIII	Penalties, &c. ....	27, 170 14	193, 600 48	520, 362 70
IX	Adhesive stamps .....	4, 140, 175 29	5, 894, 945 14	11, 162, 392 14
	Total .....	41, 003, 192 93	117, 145, 748 52	211, 129, 529 17

*each specific source of revenue, &c.—Continued.*

Collections in 1866.	Collections in 1867.	Collections in 1868.	Collections in 1869.	Collections in 1870.	Collections in 1871.	
\$33,268,171 82	\$33,542,951 72	\$18,655,630 90	\$45,071,230 86	\$55,606,094 15	\$46,281,843 10	I
16,531,007 83	19,765,148 41	18,730,095 32	23,430,707 57	31,350,707 88	33,578,907 18	II
5,220,552 72	6,057,500 63	5,955,868 92	6,099,879 54	6,319,126 90	7,389,501 82	III
3,463,988 05	2,046,562 46	1,866,745 55	2,196,054 17	3,020,083 61	3,644,241 53	IV
72,982,159 03	66,014,429 34	41,455,598 36	34,791,855 84	37,775,873 62	19,162,650 75	V
1,842,642 64	1,834,675 60	1,902,081 52	2,116,005 82	2,313,417 37	2,573,122 92	VI
161,411,235 70	119,105,317 69	86,505,410 10	29,035,811 69	31,478,616 66	15,401,184 13	VII
1,142,853 20	1,459,170 80	1,256,881 59	877,088 79	827,904 72	636,980 35	VIII
15,044,373 18	16,094,718 00	14,852,252 02	16,420,710 01	16,544,043 06	15,342,739 46	IX
310,906,984 17	265,920,474 65	191,180,564 28	160,039,344 29	185,235,867 97	144,011,176 24	





REPORT OF THE CHIEF OF THE BUREAU OF STATISTICS ON CUSTOMS-  
TARIFF LEGISLATION.

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APPENDIX F.

---

Act of May 1, 1872, repealing the duty on tea and coffee; and

Act of June 6, 1872, to reduce duties on imports, and to reduce internal taxes,  
and for other purposes; and

An act in relation to the customs-duties on imported fruits; and

An act to admit free of duty merchandise sunk for two years and afterward  
recovered; and so much of

The Revised Statutes of the United States, approved June 22, 1874, as relates  
to rates of duty on imports; followed by a

Tabular arrangement of the rates of duty in force under the Revised Statutes  
of the United States, approved June 22, 1874, and the acts of February 8,  
March 3, 1875, and of August 15, 1876.

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[GENERAL NATURE—No. 53.]

AN ACT repealing the duty on tea and coffee.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the first day of July next tea and coffee shall be placed on the free list, and no further import duties shall be collected upon the same. And all tea and coffee which may be in the public stores or bonded warehouses on said first day of July shall be subject to no duty upon the entry thereof for consumption, and all tea and coffee remaining in bonded warehouses on said first day of July, upon which the duties shall have been paid, shall be entitled to a refund of the duties paid.

Approved May 1, 1872.

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[GENERAL NATURE—No. 111.]

AN ACT to reduce duties on imports and to reduce internal taxes, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

On all slack coal or culm, such as will pass through a half-inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On salt, in bulk, eight cents per one hundred pounds.

On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.

On oat-meal, one-half cent per pound.

On potatoes, fifteen cents per bushel.

On bend or belting leather, and on Spanish or other sole leather, fifteen per centum ad valorem.

On calf-skins, tanned, or tanned and dressed, twenty-five per centum ad valorem.

On upper leather of all other kinds, and on skins dressed and finished of all kinds, not herein otherwise provided for, twenty per centum ad valorem.

On all skins for morocco tanned, but unfinished, ten per centum ad valorem.

On chicory-root, ground or unground, one cent per pound.

On all timber, squared or sided, not otherwise provided for, one cent per cubic foot;



On sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per thousand feet board measure;

On all other varieties of sawed lumber, two dollars per thousand feet, board measure: *Provided*, That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

On hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty-per centum ad valorem.

On pickets and pailings, twenty per centum ad valorem.

On laths, fifteen cents per thousand pieces.

On all shingles, thirty-five cents per thousand.

On pine clapboards, two dollars per thousand.

On spruce clapboards, one dollar and fifty cents per thousand.

On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem.

On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.

On casks and barrels, empty, and on sugar-box shooks, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem.

On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, twenty per centum ad valorem.

On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.

On ginger, ground, three cents per pound.

On ginger, preserved or pickled, thirty-five per centum ad valorem.

On ginger, essence of, thirty-five per centum ad valorem.

On chocolate, five cents per pound, and on cocoa, prepared or manufactured, two cents per pound.

SEC. 2. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say:

On all manufactures of cotton of which cotton is the component part of chief value.

On all wools, hair of alpaca goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided.

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewelry, and other articles

of ornament: *Provided*, That all wire-rope and wire-strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire-rope and wire-strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper and manufactures of paper, excepting unsized printing paper; books and other printed matter, not herein specifically provided for.

On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions.

On glass and glassware, and on unwrought pipe-clay, fire clay, and fuller's earth.

On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value, and on liquorice paste or liquorice juice.

SEC. 3. That on and after the first day of October next, there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

SEC. 4. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem; on all oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, forty per centum ad valorem; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem.

On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.

On bouillons or cannetille, and metal threads, filé or gespinst, twenty-five per centum ad valorem.

On emery ore, six dollars a ton; and on emery grains, two cents a pound.

On corks and cork bark, manufactured, thirty per centum ad valorem.

On acids, namely: Acetic, acetous, and pyroligneous of specific gravity of 1.047 or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; carbolic, liquid, ten per centum ad valorem; gallic, one dollar per pound; sul-



phuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound.

On acetates of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

On blue vitriol, four cents per pound.

On camphor, refined, five cents per pound.

On sulphate of quinine, twenty per centum ad valorem.

On chlorate of potash, three cents per pound.

On Rochelle salts, five cents per pound.

On sal-soda and soda ash, one-fourth of one cent per pound.

On santonine, three dollars per pound.

On strychnia, one dollar per ounce.

On bay rum or bay water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

On rum essence or oil, and bay rum essence or oil, fifty cents per ounce.

On all sized or glued paper, suitable only for printing-paper, twenty-five per centum ad valorem.

On vermouth, the same duty as on wines of the same cost.

On mustard, ground, in bulk, ten cents per pound; when enclosed in glass or tin, fourteen cents per pound.

On Zante or other currants, one cent per pound.

On figs, two and one-half cents per pound.

On raisins, two and one-half cents per pound.

On dates and prunes, one cent per pound.

On preserved or condensed milk, twenty per centum ad valorem.

On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.

On tin, in plates or sheets, terne, and taggers' tin, fifteen per centum ad valorem.

On iron and tin plates, galvanized or coated with any metal by electric batteries, two cents per pound.

On Moisie iron, made from sand ore by one process, fifteen dollars per ton.

On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad valorem: *Provided*, That the rate of duty upon umbrellas, parasols, and sunshades, when covered with silk or alpaca, shall be sixty per centum ad valorem; all other umbrellas shall be forty-five per centum ad valorem.

On saltpeter, crude, one cent per pound; partially refined and refined, two cents per pound.

SEC. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Acid, boracic and sulphuric;

Agates, unmanufactured;

Almond shells;

Aluminium, or aluminum;

Amber beads and amber gum;

American manufactures, the following, to wit, casks, barrels, or carboys, and other vessels, and grain-bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury;

Angelica root;

Animals brought into the United States temporarily and for a period not exceeding six months for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: *Provided*, That bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said six months;

Annatto, rocou, or orleans, and all extracts of;

Annatto-seed;

Antimony, ore, and crude sulphuret of;

Aqua fortis;

Argal dust;

Arseniate of aniline;

Balm of Gilead;

Balsams, viz: Copaiva, fir or Canada, Peru and Tolu;

Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades;

Bamboos, unmanufactured;

Bezoar stones;

Bed feathers and downs;

Birds, stuffed;

Black salts;

Black tares;

Bladders, crude, and all integuments of animals not otherwise provided for;

Bologna sausages;

Bones, crude, and not manufactured; bones, burned, calcined, ground, or steamed;

Borax, crude;

Borate of lime;

Books which shall have been printed and manufactured more than twenty years at the date of importation;

Books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress: *Provided*, That the duty shall not have been included in the contract or price paid;

Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States;

Books, professional, of persons arriving in the United States;

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale;

Brazil paste;



Brazil pebbles for spectacles, and pebbles for spectacles, rough;  
Burgundy pitch;  
Camphor, crude;  
Cat-gut strings, or gut-cord, for musical instruments;  
Chamomile flowers;  
Charcoal;  
China root;  
Cinchona root;  
Chloride of lime;  
Coal-stores of American vessels: *Provided*, That none shall be unloaded;  
Cobalt, ore of;  
Cocoa or cacao, crude, and fiber, leaves, and shells of;  
Coir and coir yarn;  
Colcothar, dry, or oxide of iron;  
Coltsfoot, (crude drug;)  
Contrayerva-root;  
Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports;  
Cowage down;  
Cow or kine pox, or vaccine virus;  
Cubebs;  
Curling-stones or quoits;  
Curry and curry powders;  
Cyanite or kyanite;  
Diamonds, rough or uncut, including glaziers' diamonds;  
Dried bugs;  
Dried blood;  
Dried and prepared flowers;  
Elecampane root;  
Ergot;  
Fans, common palm-leaf;  
Farina;  
Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for;  
Firewood;  
Flint, flints, and ground flint stones;  
Fossils;  
Fruits, plants, tropical and semi-tropical, for the purpose of propagation or cultivation;  
Galanga, or galangal;  
Garancine;  
Gentian root;  
Ginger root;  
Ginseng root;  
Goldbeaters' molds, and goldbeaters' skins;  
Gold size;  
Grease, for use as soap stock only, not otherwise provided for;  
Gunny bags and gunny cloth, old or refuse, fit only for remanufacture;  
Gut and worm-gut, manufactured or unmanufactured, for whip and other cord;  
Guts, salted;  
Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured;  
Hair of hogs, curled, for beds and mattresses, and not fit for bristles;

Hellebore root ;  
Hide cuttings, raw, with or without the hair on, for glue stock ;  
Hide rope ;  
Hides, namely, Angora goat-skins, raw, without the wool, unmanufactured ; asses' skins, raw, unmanufactured ;  
Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins, with the wool on ;  
Hones and whetstones ;  
Hop-roots for cultivation ;  
Horn-strips ;  
Indian hemp, (crude drug ;)  
Indio [India] or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted ;  
Iridium ;  
Isinglass, or fish glue :  
Istle, or Tampico fiber ;  
Jalap ;  
Josstick or Josslight ;  
Jute butts ;  
Leather, old scrap ;  
Leaves, all, not otherwise provided for ;  
Lithographic stones, not engraved ;  
Loadstones ;  
Logs, and round unmanufactured timber not otherwise provided for, and ship timber ;  
Macaroni and vermicelli ;  
Madder and munjeet, ground or prepared, and all extracts of ;  
Magnets ;  
Manganese, oxide and ore of ;  
Marrow, crude ;  
Mash-mallows ;  
Matico leaf ;  
Meerchaum, crude or raw ;  
Mica and mica waste ;  
Mineral waters, all, not artificial ;  
Moss, sea-weed, and all other vegetable substances used for beds and mattresses ;  
Murexide, (a dye ;)  
Musk, crude ;  
Mustard-seed, brown and white ;  
Nuts, cocoa and Brazil or cream ;  
Nux vomica ;  
Oil, essential, fixed or expressed, viz: Almonds ; amber, crude and rectified ; ambergris ; anise, or anise-seed ; anthos, or rosemary ; bergamont [bergamot] ; cajeput ; carraway ; cassia ; cedrat ; chamomile ; cinnamon ; citronella, or lemon-grass ; civet ; fennel ; jasmine, or jessamine ; juglandium ; juniper ; lavender ; mace ; ottar of roses ; poppy ; sesame, or sesamum-seed, or bene ; thyme, red, or origanum ; thyme, white ; valerian ;  
Oil-cake ;  
Olives, green or prepared ;  
Orange buds and flowers ;  
Orpiment ;  
Osmium ;  
Oxidizing paste ;



Palladium;

Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper-stock or other purposes;

Pellitory root;

Persis, or extract of archil, and cud-bear;

Peruvian bark;

Pewter and britannia metal, old, and fit only to be remanufactured;

Phanglein;

Plumbago;

Polypodium;

Pulu;

Quick-grass root;

Quills, prepared or unprepared;

Railroad ties, of wood;

Ratans and reeds, unmanufactured;

Rennets, raw or prepared;

Root flour;

Saffron and safflower, and extract of;

Saffron cake;

Sago, crude;

Sago and sago flour;

St. John's beans;

Salacine;

Salep, or saloup;

Sassafras, bark and root;

Sauerkraut;

Sausage skins;

Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar-cane, and seeds of forest trees;

Shark skins;

Snails;

Soap-stocks;

Sparterre, for making or ornamenting hats;

Spunk;

Stavesacre, crude;

Storax, or styrax;

Straw, unmanufactured;

Strontia, oxide of, or protoxide of strontium;

Succinic acid;

Sugar of milk;

Talc;

Tamarinds;

Teasels;

Teeth, unmanufactured;

Terra-alba, aluminous;

Tica, crude;

Tin, in pigs, bars, or blocks, and grain tin;

Tonquin, tonqua, or tonka beans;

Tripoli;

Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further

manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes;

Uranium, oxide of;

Vanilla beans or vanilla plants;

Venice turpentine;

Wafers;

Wax, bay or myrtle, Brazilian and Chinese;

Whalebone;

Yams;

Yeast-cakes;

Zaffer.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries shall be collected according to said standard.

SEC. 7. That for a term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury; and also that for the term of two years from and after the passage of this act, and no longer, steam-plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

SEC. 8. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 9. That where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty-one, and entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such drawback, under that act, in all cases when the imported material exceeds one-half of the value of the material used.

SEC. 10. That from and after the passage of this act all lumber, timber, hemp, manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for the purpose aforesaid, no duties shall be paid thereon: *Provided*, That vessels receiving



the benefit of this section shall not be allowed to engage in the coast-wise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *And provided further*, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, is hereby modified and amended so as to read as follows: *Provided*, That from and after the date of the passage of this act, imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

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SEC. 46, (part of.) \* \* \* That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty or tax shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty or tax imposed thereby shall be held to cease in consequence of such repeal until the respective corresponding provisions of this act shall take effect.

[The omitted sections of the act do not relate to tariff.]

Approved June 6, 1872.

## AN ACT in relation to the custom duties on imported fruits.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury is hereby directed to suspend the repayment of all duties heretofore paid on imported fruits until further legislation by Congress authorizing the same, or until the final decision of the Supreme Court, except in cases where suits in courts have been discontinued by instructions of the Secretary of the Treasury. And the error in the punctuation of the clause relating to fruit plants in the fifth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes," of inserting a comma instead of a hyphen after the word "fruit" is hereby corrected, and said clause shall read as follows: Fruit-plants tropical and semi-tropical for the purpose of propagation or cultivation: *Provided,* That the duties imposed by virtue of this amendment shall not be levied or collected upon fruits entered for consumption at any port of entry prior to July first, eighteen hundred and seventy-four.

Approved May 9, 1874.

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## AN ACT to admit free of duty merchandise sunk for two years and afterward recovered.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons who may raise any portion of the cargo of such ship or vessel shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.

Approved June 22, 1874.





E X T R A C T S  
FROM THE  
REVISED STATUTES OF THE UNITED STATES,  
APPROVED JUNE 22, 1874.

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T I T L E   X X X I I I .

D U T I E S   U P O N   I M P O R T S .

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 2492. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding section is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2493. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary or-



ders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 2494. The President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of the preceding section to be inoperative, and the same shall be afterward inoperative and of no effect from and after thirty days from the date of said proclamation.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the two preceding sections, shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer of watches who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. There shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Title, as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same

rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

SEC. 2500. Upon the re-importation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

SEC. 2501. There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

SEC. 2502. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 2503. There shall be levied, collected, and paid upon all articles mentioned in the schedules contained in the next section, imported from foreign countries, the rates of duty which are by the schedules respectively prescribed: *Provided*, That on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, there shall be levied, collected, and paid only ninety per centum of the several duties and rates of duty imposed by the said schedules upon said articles severally, that is to say:

On all manufactures of cotton of which cotton is the component part of chief value.

On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca and other like animals, except umbrellas, parasols, and sun-shades covered with silk or alpaca.

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton-machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion-caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire rope and wire strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper, and manufactures of paper, excepting unsized printing-



paper, books and other printed matter, and excepting sized or glued paper suitable only for printing-paper.

On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions.

On glass and glass ware, and on unwrought pipe-clay, fine clay, and fullers' earth.

On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice-paste or liquorice-juice.

#### SCHEDULE A.—COTTON AND COTTON GOODS.

SEC. 2504. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto, ten per centum ad valorem.

On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

On cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem.

On finer, or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem.

On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard; bleached, valued at over twenty cents per square yard; colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected,

and paid a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound: ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound: twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound: thirty cents per pound; valued at over eighty cents per pound: forty cents per pound; and, in addition to such rates of duty, twenty per centum ad valorem.

Spool-thread of cotton: six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards: six cents per dozen, and thirty-five per centum ad valorem.

Cotton cords, gimps, and galloons and cotton laces colored: thirty-five per centum ad valorem.

Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery: thirty-five per centum ad valorem.

Cotton-velvet: thirty-five per centum ad valorem.

Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for: thirty-five per centum ad valorem.

#### SCHEDULE B.—EARTHS AND EARTHEN WARES.

Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented: twenty-five per centum ad valorem.

China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner: fifty per centum ad valorem.

China, porcelain, and Parian ware, plain white, and not decorated in any manner: forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for: forty per centum ad valorem.

Stone ware above the capacity of ten gallons: twenty per centum ad valorem.

Slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate: forty per centum ad valorem. Roofing-slates: thirty-five per centum ad valorem.

Unwrought clay, pipe-clay, fire-clay: five dollars per ton.

Kaoline: five dollars per ton.

On fullers' earth: three dollars per ton.

Red and French chalk: twenty per centum ad valorem.

Chalk of all descriptions, not otherwise provided for: twenty-five per centum ad valorem.

Whiting and Paris white: one cent per pound.

Whiting ground in oil: two cents per pound.

Paris white ground in oil: one cent and a half per pound.

All plain and mould and press glass not cut, engraved, or painted: thirty-five per centum ad valorem.

All articles of glass, cut, engraved, painted, colored, printed, stained,



silvered, or gilded, not including plate-glass silvered, or looking-glass plates: forty per centum ad valorem.

All unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square: one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square: two cents per pound; above that and [not] exceeding twenty-four by thirty inches square: two cents and a half per pound; all above that: three cents per pound.

Cylinder and crown glass, polished, not exceeding ten by fifteen inches square: two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: four cents per square foot; above that, and not exceeding twenty-four by thirty inches square: six cents per square foot; above that, and not exceeding twenty-four by sixty inches [square]: twenty cents per square foot; all above that: forty cents per square foot.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square: seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square: one cent per square foot; above that, and not exceeding twenty-four by thirty inches square: one cent and a half per square foot; all above that: two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square: three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: five cents per square foot; above that, and not exceeding twenty-four by thirty inches square: eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square: twenty-five cents per square foot; all above that: fifty cents per square foot.

Cast polished plate-glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square: four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: six cents per square foot; above that, and not exceeding twenty-four by thirty inches square: ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square: thirty-five cents per square foot; all above that: sixty cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

Glass bottles or jars filled with articles not otherwise provided for: thirty per centum ad valorem.

Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for: forty per centum ad valorem.

#### SCHEDULE C.—HEMP, JUTE, AND FLAX GOODS.

Flax-straw: five dollars per ton.

Flax not hackled or dressed: twenty dollars per ton.

Flax hackled, known as "dressed line:" forty dollars per ton.

Hemp, Manila, and other like substitutes for hemp, not otherwise provided for: twenty-five dollars per ton.

Tow of flax or hemp: ten dollars per ton.

Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage: fifteen dollars per ton.

Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, buckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard: thirty-five per centum ad valorem; valued at above thirty cents per square yard: forty per centum ad valorem; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound: thirty per centum ad valorem; flax or linen yarns valued at above twenty-four cents per pound: thirty-five per centum ad valorem; flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for: forty per centum ad valorem.

Thread lace and insertings: thirty per centum ad valorem.

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton: thirty per centum ad valorem.

Oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value: forty per centum ad valorem; gunny-cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound.

On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, (except bagging for cotton,) composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material: forty per centum ad valorem.

Tarred cables or cordage: three cents per pound.

Untarred Manila cordage: two and a half cents per pound.

All other untarred cordage: three and a half cents per pound.

Hemp yarn: five cents per pound.

Seines: six and a half cents per pound.

Sail-duck or canvas for sails: thirty per centum ad valorem.

Russia and other sheetings of flax or hemp, brown and white: thirty-five per centum ad valorem.

All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: thirty per centum ad valorem.

Grass-cloth: thirty per centum ad valorem.

Jute yarns: twenty-five per centum ad valorem.

All other manufactures of jute or Sisal grass, not otherwise provided for: thirty per centum ad valorem.

#### SCHEDULE D.—LIQUORS.

Wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon:



twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon: sixty cents per gallon; valued at over one dollar per gallon: one dollar per gallon, and, in addition thereto, twenty-five per centum ad valorem.

Wines of all kinds, imported in bottles, and not otherwise provided for: the same rate per gallon as wines imported in casks. But all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

Champagne and all other sparkling wines, in bottles, containing each not more than one quart and more than one pint: six dollars per dozen bottles; containing not more than one pint each, and more than one-half pint: three dollars per dozen bottles; containing one-half pint each, or less: one dollar and fifty cents per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle. But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States. And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle. No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser.

Brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for: two dollars per proof-gallon. Each and every gauge or wine-gallon of measurement shall be counted as at least one proof-gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for: two dollars per proof-gallon.

No lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem; and all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

Ale, porter, and beer, in bottles: thirty-five cents per gallon; otherwise than in bottles: twenty cents per gallon.

Vermuth: the same duty as on wines of the same cost.

#### SCHEDULE E.—METALS.

Iron in pigs: seven dollars per ton.

Bar-iron, rolled or hammered, comprising flats not less than one inch

or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square: one cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square: one cent and one-half per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.

Moisie iron, made from sand ore by one process: fifteen dollars per ton.

Iron bars for railroads or inclined planes: seventy cents per one hundred pounds.

Boiler or other plate-iron not less than three-sixteenths of an inch in thickness: one cent and a half per pound.

Boiler and other plate-iron, not otherwise provided for: twenty-five dollars per ton.

Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire-gauge: two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire-gauge: three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over or finer than number twenty-five, wire-gauge, four dollars per one hundred pounds, and, in addition thereto, fifteen per centum ad valorem. But wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates.

Round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned.

Wire spiral furniture springs, manufactured of iron wire: two cents per pound and fifteen per centum ad valorem.

Smooth or polished sheet-iron, by whatever name designated: three cents per pound.

Sheet-iron, common or black, not thinner than number twenty, wire-gauge: one cent and one-fourth of one cent per pound; thinner than number twenty and not thinner than number twenty-five, wire-gauge: one cent and one-half per pound; thinner than number twenty-five, wire-gauge: one cent and three-fourths of one cent per pound.

All band, hoop, and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch: one and one-fourth cents per pound.

All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge: one and one-half cents per pound.

All band, hoop, and scroll iron thinner than number twenty, wire-gauge: one and three-fourth cents per pound.

Slit rods: one cent and one-half per pound.

All other descriptions of rolled or hammered iron not otherwise provided for: one cent and one-fourth per pound.



All handsaws not over twenty-four inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.

All back-saws not over ten inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.

Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length: ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length: six cents per pound, and in addition thereto thirty per centum ad valorem.

Penknives, jack-knives, and pocket-knives of all kinds: fifty per centum ad valorem.

Sword-blades: thirty-five per centum ad valorem.

Swords: forty-five per centum ad valorem.

Needles for knitting or sewing machines: one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.

Iron squares marked on one side: three cents per pound, and in addition thereto thirty per centum ad valorem; all other squares of iron or steel: six cents per pound, and thirty per centum ad valorem.

All manufactures of steel, or of which steel shall be a component part, not otherwise provided for: forty-five per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Steel railway-bars: one and one-quarter cents per pound.

Railway-bars made in part of steel: one cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.

Locomotive-tire, or parts thereof: three cents per pound.

Mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more: two cents per pound.

Anvils and iron cables, or cable-chains, or parts thereof: two cents and a half per pound: *Provided*, That no chains made of wire or rods of a diameter less than one-half of one inch, shall be considered a chain-cable.

Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, not less than one-fourth of one inch in diameter: two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire-gauge: three cents per pound; under number nine, wire-gauge: thirty-five per centum ad valorem.

Anchors, or parts thereof: two cents and one-fourth per pound.

Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for: two cents and a half per pound.

Wrought-iron railroad-chairs, and wrought-iron nuts and washers, ready punched: two cents per pound.

Bed-screws and wrought-iron hinges: two cents and a half per pound.

Wrought board-nails, spikes, rivets, and bolts: two and one-half cents per pound.

Steam, gas, and water tubes and flues of wrought iron: three and a half cents per pound.

Cut nails and spikes: one and a half cents per pound.

Horseshoe-nails: five cents per pound.

Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand: two and one-half cents per thousand; exceeding sixteen ounces to the thousand: three cents per pound.

Screws, commonly called wood-screws, two inches or over in length: eight cents per pound; less than two inches in length: eleven cents per pound.

Screws of any other metal than iron, and all other screws of iron, except wood-screws: thirty-five per centum ad valorem.

Vessels of cast iron, not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron: one and one-half cents per pound.

Cast-iron steam, gas, and water pipe: one and one-half cents per pound.

Cast-iron butts and hinges: two and a half cents per pound.

Hollow ware, glazed or tinned: three and one-half cents per pound.

Cast scrap-iron of every description: six dollars per ton.

Wrought scrap-iron of every description: eight dollars per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

All other castings of iron, not otherwise provided for: thirty per centum ad valorem.

Taggers' iron: thirty per centum ad valorem.

Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less: two cents and one-fourth per pound; valued at above seven cents and not above eleven cents per pound: three cents per pound; valued at above eleven cents per pound: three cents and a half per pound, and ten per centum ad valorem.

Steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire-gauge: two and one-half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire-gauge: three cents per pound, and in addition thereto twenty per centum ad valorem.

Steel, commercially known as crinoline, corset, and hat steel wire: nine cents per pound and ten per centum ad valorem.

Steel, in any form, not otherwise provided for: thirty per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel or upon the manufactures of iron or steel, except on polished Russia sheet iron.

Cross-cut saws: ten cents per lineal foot.

On mill, pit, and drag saws, not over nine inches wide: twelve and a half cents per lineal foot; over nine inches wide: twenty cents per lineal foot.

Lead in sheets, pipes, or shot: two and three-quarters cents per pound.

Lead ore: one and a half cents per pound.

Lead in pigs and bars: two cents per pound.

Old scrap-lead, fit only to be remanufactured: one and one-half cents per pound.

Zinc, spelter, or tutenague, manufactured in blocks or pigs: one and one-half cents per pound.

Zinc, spelter, tutenague in sheets: two and one-quarter cents per pound.

Tin in plates or sheets,terne and taggers' tin: fifteen per centum ad valorem.



Iron and tin plates galvanized or coated with any metal by electric batteries: two cents per pound.

Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries: two and one-half cents per pound.

Copper imported in the form of ores: three cents on each pound of fine copper contained therein.

Regulus of copper, and on all black or coarse copper: four cents on each pound of fine copper contained therein.

Old copper, fit only for remanufacture: four cents per pound.

Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated: five cents per pound.

Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for: forty-five per centum ad valorem.

Sheathing or yellow metal not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot: three cents per pound.

Nickel: thirty cents per pound.

Nickel oxide and alloy of nickel with copper: twenty cents per pound.

Gold-leaf: one dollar and fifty cents per package of five hundred leaves; silver-leaf: seventy-five cents per package of five hundred leaves.

Argentine, alabatta, or German silver, unmanufactured: thirty-five per centum ad valorem.

Brass in bars or pigs, and old brass, fit only to be remanufactured: fifteen per centum ad valorem.

Dutch and bronze metal in leaf: ten per centum ad valorem.

Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part: forty per centum ad valorem.

Silver-plated metal, in sheets or other form: thirty-five per centum ad valorem.

Manufactures, articles, vessels, and wares not otherwise provided for, of brass, iron, lead, pewter, and tin or other metal, (except gold, silver, platina, copper, and steel,) or of which either of these metals shall be the component material of chief value: thirty-five per centum ad valorem.

Metals, unmanufactured, not otherwise provided for: twenty per centum ad valorem.

#### SCHEDULE F.—PROVISIONS.

Beef and pork: one cent per pound.

Hams and bacon: two cents per pound.

Cheese: four cents per pound.

Wheat: twenty cents per bushel.

Butter: four cents per pound.

Lard: two cents per pound.

Rye and barley: fifteen cents per bushel.

Indian corn or maize: ten cents per bushel.

Oats: ten cents per bushel.

Fish: Mackerel, two dollars per barrel; herrings, pickled or salted, one dollar per barrel; pickled salmon, three dollars per barrel; all

other fish pickled, in barrels, one dollar and fifty cents per barrel; all other foreign-caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted, or pickled, not otherwise provided for, fifty cents per one hundred pounds.

Salmon, preserved: thirty per centum ad valorem.

Anchovies and sardines, preserved in oil or otherwise: fifty per centum ad valorem.

Fish preserved in oil, except anchovies and sardines: thirty per centum ad valorem.

Corn-meal: ten per centum ad valorem.

Oat-meal: one-half cent per pound.

Rye-flour: ten per centum ad valorem.

Rice: cleaned, two and a half cents per pound; on uncleaned, two cents per pound. On paddy: one cent and one-half per pound.

Capers, pickles, and sauces of all kinds, not otherwise provided for: thirty-five per centum ad valorem.

Catsup: forty per centum ad valorem.

Preserved or condensed milk: twenty per centum ad valorem.

Potatoes: fifteen cents per bushel.

Vegetables, not otherwise provided for: ten per centum ad valorem.

Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise: thirty-five per centum ad valorem.

Vinegar: ten cents per gallon.

#### SCHEDULE G.—SUGARS.

Sugar not above number seven, Dutch standard in color: one and three-quarters cents per pound.

Sugar above number seven, and not above number ten, Dutch standard in color: two cents per pound.

Sugar above number ten, and not above number thirteen, Dutch standard in color: two and one-quarter cents per pound.

Sugar above number thirteen, and not above number sixteen, Dutch standard in color: two and three-quarters cents per pound.

Sugar above number sixteen, and not above number twenty, Dutch standard in color: three and one-quarter cents per pound.

Sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar: four cents per pound. But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.

Sugar-candy, not colored: ten cents per pound.

All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less: fifteen cents per pound.

Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound: fifty per centum ad valorem.

Molasses: five cents per gallon.

Tank-bottoms, sirup of sugar-cane juice, melado, concentrated melado, and concentrated molasses: one and one-half cents per pound.

#### SCHEDULE H.—SILKS AND SILK GOODS.

Silk in the gum not more advanced than singles, tram, and thrown or organzine: thirty-five per centum ad valorem.



Spun silk for filling in skeins or cops: thirty-five per centum ad valorem.

Floss-silks: thirty-five per centum ad valorem.

Sewing-silk in the gum or purified: forty per centum ad valorem.

Silk twist, twist composed of mohair and silk: forty per centum ad valorem.

Dress and piece silks, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value: sixty per centum ad valorem.

Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mit[t]s, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: sixty per centum ad valorem.

Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair: fifty per centum ad valorem.

Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for: fifty per centum ad valorem.

#### SCHEDULE I.—SPICES.

Pimento and black, white, and red or cayenne pepper: five cents per pound.

Ground pimento and ground pepper of all kinds: ten cents per pound.

Cinnamon: twenty cents per pound.

Mace: twenty-five cents per pound.

Nutmegs: twenty cents per pound.

Cloves: five cents per pound.

Clove-stems: three cents per pound.

Cassia and cassia vera: ten cents per pound.

Cassia buds and ground cassia: twenty cents per pound.

All other spices: twenty cents per pound; ground or prepared: thirty cents per pound.

Ginger, ground: three cents per pound.

Ginger, preserved or pickled: thirty-five per centum ad valorem.

Essence of ginger: thirty-five per centum ad valorem.

#### SCHEDULE J.—TOBACCO.

Cigars, cigarettes, and cheroots of all kinds: two dollars and fifty cents per pound, and, in addition thereto, twenty-five per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Tobacco in leaf, unmanufactured and not stemmed: thirty-five cents per pound.

Tobacco-stems: fifteen cents per pound.

Tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for: fifty cents per pound.

Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions: fifty cents per pound.

Unmanufactured tobacco, not otherwise provided for: thirty per centum ad valorem.

## SCHEDULE K.—WOOD.

Timber, hewn or sawed; timber used in building wharves, and spars: twenty per centum ad valorem.

Timber, squared or sided, not otherwise provided for: one cent per cubic foot.

Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood: one dollar per thousand feet, board-measure.

All other varieties of sawed lumber: two dollars per thousand feet, board-measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only: twenty per centum ad valorem.

Staves for pipes, hogsheads, and other casks: ten per centum ad valorem.

Staves not otherwise provided for: twenty per centum ad valorem.

Pickets and palings: twenty per centum ad valorem.

Laths: fifteen cents per thousand pieces.

Shingles: thirty-five cents per thousand.

Pine clapboards: two dollars per thousand.

Spruce clapboards: one dollar and fifty cents per thousand.

House or cabinet furniture, in pieces or rough, and not finished: thirty per centum ad valorem.

Cabinet wares and house furniture, finished: thirty-five per centum ad valorem.

Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, not otherwise provided for: thirty per centum ad valorem.

Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood: thirty-five per centum ad valorem; manufactures of wood, or of which wood is the chief component part, not otherwise provided for: thirty-five per centum ad valorem.

Wood unmanufactured, not otherwise provided for: twenty per centum ad valorem.

## SCHEDULE L.—WOOL AND WOOLEN GOODS.

All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

## CLASS 1.—CLOTHING-WOOL.

That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.



## CLASS 2.—COMBING-WOOLS.

That is to say, Leicester, Cotswold, Lincolnshire, down combing-wools, Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used ; and also all hair of the alpaca, goat, and other like animals.

## CLASS 3.—CARPET-WOOLS AND OTHER SIMILAR WOOLS.

Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it would be subjected, if imported unwashed.

And the duty upon wool of all classes which shall be imported scoured shall be three times the duty to which it would be subject if imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : ten cents per pound, and, in addition thereto, eleven per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound : twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : ten cents per pound, and, in addition thereto, eleven per centum ad valorem.

Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound : twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound : three cents per pound.

Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound : six cents per pound.

Wools on the skin : the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Sheep-skins and Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed : thirty per centum ad valorem on the skins alone.

Woolen rags, shoddy, mungo, waste, and flocks : twelve cents per pound.

Woolen cloths, woolen shawls, and all manufactures of wool of every

description, made wholly or in part of wool, not herein otherwise provided for: fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound: twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound: thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound: forty cents per pound; valued at above eighty cents per pound: fifty cents per pound; and, in addition thereto, upon all the above-named articles: thirty-five per centum ad valorem.

Endless belts or felts for paper or printing machines: twenty cents per pound and thirty-five per centum ad valorem.

Bunting: twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Women's and children's dress-goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard: six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard: eight cents per square yard, and, in addition thereto, forty per centum ad valorem. But on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: fifty cents per pound, and, in addition thereto, forty per centum ad valorem.

Webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material: fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

Aubusson and Axminster carpets, and carpets woven whole for rooms: fifty per centum ad valorem.

Saxony, Wilton, and Tormay velvet carpets, wrought by the Jacquard machine: seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Brussels carpets, wrought by the Jacquard machine: forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Patent velvet and tapestry velvet carpets, printed on the warp or otherwise: forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Tapestry Brussels carpets printed on the warp or otherwise: twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Treble ingrain, three-ply, and worsted chain Venetian carpets: sev-



enteen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Yarn Venetian and two-ply ingrain carpets: twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Druggets and bookings, printed, colored, or otherwise: twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Hemp or jute carpeting: eight cents per square yard.

Carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified: forty per centum ad valorem. And mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem.

Oil-silk cloth: sixty per centum ad valorem.

#### SCHEDULE M.—SUNDRIES.

Acetates.—Of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; lime, twenty-five per centum ad valorem; magnesia, fifty cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

Acids.—Acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; benzoic, ten per centum ad valorem; carbolic, liquid, ten per centum ad valorem; chromic, fifteen per centum ad valorem; citric, ten cents per pound; gallic, one dollar per pound; nitric, ten per centum ad valorem; sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound; and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, ten per centum ad valorem.

Acorn, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for: three cents per pound.

Alabaster and spar ornaments: thirty per centum ad valorem.

Albata, unmanufactured: thirty-five per centum ad valorem.

Almonds: six cents per pound; shelled: ten cents per pound.

Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake: sixty cents per one hundred pounds.

Ammonia.—Ammonia, and sulphate and carbonate of ammonia: twenty per centum ad valorem; sal ammonia and muriate of ammonia: ten per centum ad valorem.

Animals, live: twenty per centum ad valorem.

Antimony, crude, and regulus of: ten per centum ad valorem.

Argols, (other than crude:) six cents per pound.

Asbestos, manufactured: twenty-five per centum ad valorem.

Arrowroot: thirty per centum ad valorem.

Asphaltum: twenty-five per centum ad valorem.

Assafœtida: twenty per centum ad valorem.

Balsams, used for medicinal purposes, not otherwise provided for: thirty per centum ad valorem.

Barley, pearl or hulled: one cent per pound.

Barytes, and sulphate of: one-half cent per pound; nitrate of: twenty per centum ad valorem.

Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for: thirty-five per centum ad valorem; composed of straw: thirty-five per centum ad valorem.

Bay-rum or bay-water, whether distilled or compounded: one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

All beads and bead ornaments, except amber: fifty per centum ad valorem.

Bees-wax: twenty per centum ad valorem.

Benzoates: thirty per centum ad valorem.

Billiard-chalk: fifty per centum ad valorem.

Black of bone, or ivory drop black: twenty-five per centum ad valorem.

Blacking of all descriptions: thirty per centum ad valorem.

Bladders, manufactures of: thirty per centum ad valorem.

Manufactures of bones, horn, ivory, or vegetable ivory: thirty-five per centum ad valorem.

Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for: forty per centum ad valorem; composed of straw: forty per centum ad valorem.

Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts: twenty-five per centum ad valorem.

Borax, refined: ten cents per pound.

Bouillons or cannetille, and metal threads, filé or gespinst: twenty-five per centum ad valorem.

Brick, fire-brick, and roofing and paving-tile, not otherwise provided for: twenty per centum ad valorem.

Brimstone, in rolls, or refined: ten dollars per ton.

Bristles: fifteen cents per pound.

Britannia ware: thirty-five per centum ad valorem.

Bronze liquor: ten per centum ad valorem.

Bronze powder: twenty per centum ad valorem.

Brooms of all kinds: thirty-five per centum ad valorem.

Brushes of all kinds: forty per centum ad valorem.

Bulbous roots, not otherwise provided for: thirty per centum ad valorem.

Burning-fluid: fifty cents per gallon.

Burr-stones, manufactured or bound up into millstones: twenty per centum ad valorem.

Buttons and button-molds, not otherwise provided for: thirty per centum ad valorem.

Calomel: thirty per centum ad valorem.

Camphor, refined: five cents per pound.

Candles and tapers, stearine and adamantine: five cents per pound; spermaceti, paraffine, and wax candles and tapers, pure or mixed: eight



cents per pound; all other candles and tapers: two and one-half cents per pound.

Canes, and sticks for walking, finished or unfinished: thirty-five per centum ad valorem.

Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed: thirty-five per centum ad valorem.

Carriages and parts of carriages: thirty-five per centum ad valorem.

Castor beans or seeds, per bushel of fifty pounds: sixty cents.

Chicory-root, ground or unground: one cent per pound.

Chicory-root, burnt or prepared: five cents per pound.

Chloroform: one dollar per pound.

Chocolate: five cents per pound.

Chronometers, box or ship's, and parts thereof: ten per centum ad valorem.

Clocks, and parts of clocks: thirty-five per centum ad valorem.

Clothing, ready-made, and wearing-apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part by hand, not otherwise provided for: thirty-five per centum ad valorem.

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for: thirty-five per centum ad valorem.

Slack coal or culm, such as will pass through a half-inch screen: forty cents per ton of twenty-eight bushels, eighty pounds to the bushel; bituminous coal, and shale: seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Cobalt, oxide of: twenty per centum ad valorem.

Cocoa, prepared or manufactured: two cents per pound.

Coke: twenty-five per centum ad valorem.

Collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid: one dollar per pound.

Coloring for brandy: fifty per centum ad valorem.

Combs of all kinds: thirty-five per centum ad valorem.

Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: thirty-five per centum ad valorem.

Compositions of glass or paste, when set: thirty per centum ad valorem; when not set: ten per centum ad valorem.

Composition tops for tables, or other articles of furniture: thirty-five per centum ad valorem.

Copperas, green vitriol, or sulphate of iron: one-half of one cent per pound.

Coral, cut or manufactured: thirty per centum ad valorem.

Corks and cork-bark, manufactured: thirty per centum ad valorem.

Corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less: two dollars per dozen; when valued over six dollars per dozen: thirty-five per centum ad valorem.

Court-plaster: thirty-five per centum ad valorem.

Crayons of all kinds: thirty per centum ad valorem.

Cream tartar: ten cents per pound.

Cutlery of all kinds: thirty-five per centum ad valorem.

Currants, Zante, or other: one cent per pound.

Dates and prunes: one cent per pound.

Dolls: thirty-five per centum ad valorem.

Dried pulp: twenty per centum ad valorem.

Drugs, medicinal and other, crude, not otherwise provided for: twenty per centum ad valorem.

Embroidery.—Manufactures of cotton, linen or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for: thirty-five per centum ad valorem; articles embroidered with gold and silver or other metal: thirty-five per centum ad valorem.

Emery-grains: two cents per pound; emery-ore: six dollars per ton.

Emery, manufactured, ground, or pulverized, one cent per pound.

Encaustic tiles: thirty-five per centum ad valorem.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: thirty-five per centum ad valorem.

Essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin: fifty per centum ad valorem; cologne-water and other perfumery, of which alcohol forms the principal ingredient: three dollars per gallon, and fifty per centum ad valorem; rum essence or oil, and bay-rum essence or oil: fifty cents per ounce.

Eyelets of every description: six cents per thousand.

Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: thirty-five per centum ad valorem.

Feathers: ostrich, vulture, cock, and other ornamental, crude or not dressed, colored or manufactured: twenty-five per centum ad valorem; when dressed, colored, or manufactured: fifty per centum ad valorem. Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for: fifty per centum ad valorem.

Feather-beds: twenty per centum ad valorem.

Feldspar: twenty per centum ad valorem.

Figs: two and one-half cents per pound.

Filberts and walnuts, of all kinds: three cents per pound.

Finishing-powder: twenty per centum ad valorem.

Fire-crackers: one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.

Fire-crackers, not otherwise provided for: thirty per centum ad valorem.

Fish-skins: twenty per centum ad valorem.

Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusel-oil or of fruit, or imitations thereof: two dollars and fifty cents per pound.

Fruits.—Oranges, lemons, pine-apples, and grapes: twenty per centum ad valorem; limes, bananas, plantains, shaddocks, mangoes, ten per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount



of loss in excess of twenty-five per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for: ten per centum ad valorem; preserved in their own juice, and fruit-juice: twenty-five per centum ad valorem.

Fulminates, fulminating-powders, and all articles used for like purposes, not otherwise provided for: thirty per centum ad valorem.

Fur, articles made of: Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material: thirty-five per centum ad valorem.

Fusel-oil, or amylic alcohol: two dollars per gallon.

Gelatine, and all similar preparations, not otherwise provided for: thirty-five per centum ad valorem.

Glass plates or disks, unwrought, for optical instruments: ten per centum ad valorem.

Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear: fifty per centum ad valorem.

Glue: twenty per centum ad valorem.

Glycerine: thirty per centum ad valorem.

Grease, all not specified: ten per centum ad valorem.

Grindstones, rough or unfinished: one dollar and fifty cents per ton; finished: two dollars per ton.

Gum substitute, or burnt starch: ten per centum ad valorem.

Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound: six cents per pound, and, in addition thereto, twenty per centum ad valorem; valued above twenty cents per pound: ten cents per pound, and, in addition thereto, twenty per centum ad valorem.

Gutta-percha, manufactured: forty per centum ad valorem.

Hair.—Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material: thirty-five per centum ad valorem; curled hair, except hair of hogs, used for beds or mattresses: thirty per centum ad valorem; hair of hogs: one cent per pound; human hair, raw, uncleaned, and not drawn: twenty per centum ad valorem; when cleaned or drawn, but not manufactured: thirty per centum ad valorem; when manufactured: forty per centum ad valorem; hair of all kinds, cleaned, but unmanufactured, not otherwise provided for: ten per centum ad valorem.

Hair-cloth known as "crinoline-cloth," and all other manufactures of hair, not otherwise provided for: thirty per centum ad valorem; of the description known as "hair-seating," eighteen inches wide or over: forty cents per square yard; less than eighteen inches wide: thirty cents per square yard.

Hair-pencils: thirty-five per centum ad valorem.

Hair-pins, made of iron wire: fifty per centum ad valorem.

Hat-bodies of cotton: thirty-five per centum ad valorem.

Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for: thirty per centum ad valorem.

Hatters' furs not on the skin, and dressed furs on the skin: twenty per centum ad valorem.

Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value: twenty-five per centum ad valorem.

Hempseed and rapeseed, and other oil-seeds of like character other than linseed or flaxseed: one-half cent per pound.

Hoffman's anodyne and spirits of nitric ether: fifty cents per pound.  
Honey: twenty cents per gallon.

Hops: five cents per pound.

India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: fifty per centum ad valorem.

India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: thirty-five per centum ad valorem.

Articles composed wholly of India rubber, not otherwise provided for: twenty-five per centum ad valorem.

India rubber boots and shoes: thirty per centum ad valorem.

Ink, printers' ink, and ink-powders: thirty-five per centum ad valorem.

Insulators for use exclusively in telegraphy, except those made of glass: twenty-five per centum ad valorem.

Iodine, salts of: fifteen per centum ad valorem; resublimed: seventy-five cents per pound.

Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: fifty per centum ad valorem.

Japanned ware of all kinds, not otherwise provided for: forty per centum ad valorem.

Jellies of all kinds: fifty per centum ad valorem.

Jet, manufactures and imitations of: thirty-five per centum ad valorem.

Lead, nitrate of: three cents per pound.

Leather.—Bend or belting-leather, and Spanish or other sole-leather: fifteen per centum ad valorem; calf-skins, tanned, or tanned and dressed: twenty-five per centum ad valorem; upper leather of all other kinds, and skins dressed and finished of all kinds, not otherwise provided for: twenty per centum ad valorem; skins for morocco, tanned, but unfinished: ten per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: thirty-five per centum ad valorem.

Leather and skins, japanned, patent or enameled: thirty-five per centum ad valorem.

All leather and skins, tanned, not otherwise provided for: twenty-five per centum ad valorem.

Lemon and lime-juice: ten per centum ad valorem.

Licorice-paste, or licorice in rolls: ten cents per pound.

Licorice-juice: five cents per pound.

Lime: ten per centum ad valorem.

Linseed or flaxseed: twenty cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil-cake made from imported seed.

Magnesia, carbonate: six cents per pound; calcined, twelve cents per pound.

Malt: twenty per centum ad valorem.

Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: one dollar per cubic foot, and, in addition thereto, twenty-five per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: fifty cents per cubic foot, and, in addition thereto, twenty per centum ad valorem; sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: thirty per centum ad valorem, and, in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, ten cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness,



such marble shall be subject to the duty imposed upon marble blocks. All manufactures of marble not otherwise provided for: fifty per centum ad valorem.

Mats of cocoa-nut: thirty per centum ad valorem.

Matting, China, and other floor-matting, and mats made of flags, jute, or grass: thirty per centum ad valorem; cocoa or coir: twenty-five per centum ad valorem.

Medicinal preparations not otherwise provided for: forty per centum ad valorem.

Mercurial preparations not otherwise provided for: twenty per centum ad valorem.

Mineral and bituminous substances in a crude state not otherwise provided for: twenty per centum ad valorem.

Mineral kermes: ten per centum ad valorem.

Mineral or medicinal waters, artificial, for each bottle or jug containing not more than one quart: three cents, and, in addition thereto, twenty-five per centum ad valorem; containing more than one quart: three cents for each additional quart, or fractional part thereof, and, in addition thereto, twenty-five per centum ad valorem. Otherwise than in bottles, thirty per centum ad valorem.

Morphia, and all salts of morphia: one dollar per ounce.

Music, printed with lines, bound or unbound: twenty per centum ad valorem.

Musical instruments of all kinds: thirty per centum ad valorem.

Muskets, rifles, and other fire-arms: thirty-five per centum ad valorem.

Mustard, ground, in bulk: ten cents per pound; when inclosed in glass or tin: fourteen cents per pound.

Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: twenty-five per centum ad valorem.

Nuts of all kinds, not otherwise provided for: two cents per pound.

Oils.—Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: forty cents per gallon; coal-oil, crude: fifteen cents per gallon; crude petroleum or rock-oil: twenty cents per gallon; croton: one dollar per pound; olive, in flasks or bottles, and salad: one dollar per gallon; castor: one dollar per gallon; cloves: two dollars per pound; cognac or œnanthic ether: four dollars per ounce; linseed or flaxseed: thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon; hempseed and rapeseed: twenty-three cents per gallon; neat's-foot, and all animal, whale, seal, and fish oils: twenty per centum ad valorem; cottonseed: thirty cents per gallon; cenne: thirty cents per gallon.

Oils, essential or essence.—Bay-leaves: seventeen dollars and fifty cents per pound; cubebs: one dollar per pound; lemons: fifty cents per pound; orange: fifty cents per pound; all other essential oils, not otherwise provided for: fifty per centum ad valorem.

Oils, fixed or expressed.—Bay or laurel: twenty cents per pound; olive, not salad: twenty-five cents per gallon; mustard, not salad: twenty-five cents per gallon; oils expressed, not otherwise provided for: twenty per centum ad valorem.

Opium: one dollar per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: six dollars per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for

exportation without payment of duties, and such duties shall not be refunded.

Osier or willow, prepared for basket-makers' use: thirty per centum ad valorem.

Paintings and statuary, not otherwise provided for: ten per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Paints and dyes.—Aniline dyes and colors, by whatever name known: fifty cents per pound, and thirty-five per centum ad valorem.

Blanc-fixe, enameled white, satin-white, lime-white, and all combinations of barytes with acids or water: three cents per pound; carmine lake, dry or liquid: thirty-five per centum ad valorem.

French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: thirty per centum ad valorem.

Indian red: twenty-five per centum ad valorem.

Indigo, extract of: ten per centum ad valorem; carmined: twenty per centum ad valorem.

Iron liquor: ten per centum ad valorem.

Lamp-black: twenty per centum ad valorem.

Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: ten per centum ad valorem.

Lead, white or red, and litharge, dry or ground in oil: three cents per pound.

Logwood, and other dye-woods, extracts and decoctions of: ten per centum ad valorem.

Ochers and ochery earths, not otherwise provided for, when dry: fifty cents per one hundred pounds; when ground in oil: one dollar and fifty cents per one hundred pounds; Spanish brown: twenty-five per centum ad valorem.

Sumac: ten per centum ad valorem.

Ultramarine: six cents per pound.

Umber: fifty cents per one hundred pounds.

Vandyke brown: twenty per centum ad valorem.

Water-colors: thirty-five per centum ad valorem.

Wood lake, Venetian red, vermilion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for: twenty-five per centum ad valorem.

Zinc, oxide of, dry or ground in oil: one and three-fourths cents per pound.

Paper.—Sized or glued, suitable only for printing paper: twenty-five per centum ad valorem; printing, unsized, used for books and newspapers exclusively: twenty per centum ad valorem; manufactures of, or of which paper is a component material, not otherwise provided for: thirty-five per centum ad valorem; sheathing paper: ten per centum ad valorem.

Paper boxes, and all other fancy boxes: thirty-five per centum ad valorem.

Paper envelopes: thirty-five per centum ad valorem.

Paper-hangings and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for: thirty-five per centum ad valorem.



Papier-maché, manufactures, articles, and wares of: thirty-five per centum ad valorem.

Paraffine: ten cents per pound.

Parchment: thirty per centum ad valorem.

Patent size: twenty per centum ad valorem.

Paving-stones not otherwise provided for: ten per centum ad valorem.

Pea-nuts or ground beans: one cent per pound; shelled, one and a half cents per pound.

Pencils of wood, filled with lead or other materials: fifty cents per gross, and, in addition thereto, thirty per centum ad valorem.

Pencils, lead, not in wood: one dollar per gross.

Pens, metallic: ten cents per gross, and, in addition thereto, twenty-five per centum ad valorem.

Pen-tips and pen-holders, or parts thereof: thirty-five per centum ad valorem.

Percussion-caps: forty per centum ad valorem.

Philosophical apparatus and instruments: forty per centum ad valorem: *Provided*, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of fifteen per centum ad valorem.

Pins, solid-head or other: thirty-five per centum ad valorem.

Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe-fixtures, and all smokers' articles: seventy-five per centum ad valorem.

Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for: one dollar and fifty cents per gross, and, in addition thereto, seventy-five per centum ad valorem; pipes, clay, common or white: thirty-five per centum ad valorem.

Pitch: twenty per centum ad valorem.

Plants.—Fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for; garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for: twenty per centum ad valorem.

Plaster of Paris, when ground or calcined: twenty per centum ad valorem.

Plated and gilt ware of all kinds: thirty-five per centum ad valorem.

Plates, engraved, of steel: twenty-five per centum ad valorem; of wood or other material: twenty-five per centum ad valorem.

Playing-cards, costing not over twenty-five cents per pack: twenty-five cents per pack; costing over twenty-five cents per pack: thirty-five cents per pack.

Plums: two and one-half cents per pound.

Polishing-powders of all descriptions, Frankfort black, and Berlin, Chinese, fig, and wash blue: twenty-five per centum ad valorem.

Potash.—Bichromate of: three cents per pound; chlorate and chromate of: three cents per pound; hydriodate, iodate, iodide: seventy-five cents per pound; acetate: twenty-five cents per pound; prussiate, yellow: five cents per pound; prussiate, red: ten cents per pound.

Precious stones and jewelry.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set: ten per centum ad valorem; when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry: twenty-five per centum ad valorem; watch-jewels: ten per centum ad valorem.

Proprietary medicines: Pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves,

ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body : fifty per centum ad valorem.

Putty : one dollar and fifty cents per one hundred pounds.

Quicksilver : fifteen per centum ad valorem.

Quinine, salts of, other than sulphate of : forty-five per centum ad valorem ; sulphate of : twenty per centum ad valorem.

Rags of whatever material, not otherwise provided for : ten per centum ad valorem.

Raisins : two and one-half cents per pound.

Rattans and reeds, manufactured or partially manufactured : twenty-five per centum ad valorem.

Red precipitate : twenty per centum ad valorem.

Resins, gum, not otherwise provided for, and rosin : twenty per centum ad valorem.

Rochelle salts : five cents per pound.

Roman cement : twenty per centum ad valorem.

Saleratus and bicarbonate of soda : one and one-half cents per pound.

Sal-soda and soda-ash : one-fourth of one cent per pound.

Salt.—In bags, sacks, barrels, or other packages : twelve cents per one hundred pounds ; in bulk : eight cents per one hundred pounds.

Saltpeter.—Crude : one cent per pound ; refined and partially refined : two cents per pound.

Salts.—Epsom : one cent per pound ; [G]lauber : one-half of one cent per pound ; preparations of, not otherwise provided for : twenty per centum ad valorem.

Santonine : three dollars per pound.

Scagliola tops, for tables or other articles of furniture : thirty-five per centum ad valorem.

Sealing-wax : thirty-five per centum ad valorem.

Shaddock : ten per centum ad valorem.

Shells, manufactures of : thirty-five per centum ad valorem.

Side-arms of every description, not otherwise provided for : thirty-five per centum ad valorem.

Skates costing twenty cents or less per pair : eight cents per pair ; costing over twenty cents per pair : thirty-five per centum ad valorem.

Smalts : twenty per centum ad valorem.

Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps : ten cents per pound, and, in addition thereto, twenty-five per centum ad valorem ; soap not otherwise provided for : one cent per pound, and, in addition thereto, thirty per centum ad valorem.

Soda.—Caustic : one and one-half cents per pound ; hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for : twenty per centum ad valorem ; silicate of, or other alkaline silicates : one-half cent per pound.

Sponges : twenty per centum ad valorem.

Sporting-gun wads of all descriptions : thirty-five per centum ad valorem.

Starch, made of potatoes or corn : one cent per pound, and twenty per centum ad valorem ; made of rice, or any other material : three cents per pound, and twenty per centum ad valorem.

Staves for pipes, hogsheads, or other casks : ten per centum ad valorem ; other staves : twenty per centum ad valorem.



Stereotype plates: twenty-five per centum ad valorem.

Stones: freestone, granite, sandstone, and all building or monumental stone, except marble: one dollar and fifty cents per ton.

Strings: all strings of whip-gut or cat-gut, other than strings for musical instruments, thirty per centum ad valorem.

Strychnia: one dollar per ounce.

Strychnine, salts of, not otherwise provided for: one dollar and fifty cents per ounce.

Sulphur, *flour* [flowers] of: twenty dollars per ton and fifteen per centum ad valorem.

Tallow: one cent per pound.

Tannin: two dollars per pound.

Tar: twenty per centum ad valorem.

Tartar-emetic: fifteen cents per pound.

Teeth, manufactured: twenty per centum ad valorem.

Tin, oxide, muriatic and salts of tin and tin-foil: thirty per centum ad valorem.

Toys, wooden and other, for children: fifty per centum ad valorem.

Twine or pack-thread, not otherwise provided for: thirty-five per centum ad valorem.

Turpentine, spirits of: thirty cents per gallon.

Types, new: twenty-five per centum ad valorem.

Type-metal: twenty-five per centum ad valorem.

Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal: forty-five per centum ad valorem; umbrellas, parasols, and sun-shades, when covered with silk or alpaca: sixty per centum ad valorem; all other umbrellas: forty-five per centum ad valorem.

Umbrellas, parasols, and sun-shades, frames and sticks for, finished or unfinished, not otherwise provided for: thirty-five per centum ad valorem.

Varnish valued at one dollar and fifty cents or less per gallon: fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon: fifty cents per gallon, and twenty-five per centum ad valorem.

Vellum: thirty per centum ad valorem.

Velvet, when printed or painted: thirty-five per centum ad valorem.

Vitriol, white, or sulphate of zinc: twenty per centum ad valorem; blue vitriol: four cents per pound.

Waste, all not otherwise provided for: twenty per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, and watch materials: twenty-five per centum ad valorem.

Webbing, composed of cotton, flax, or any other materials, not otherwise provided for: thirty-five per centum ad valorem.

#### THE FREE LIST.

SEC. 2505. The importation of the following articles shall be exempt from duty:

Acids: arsenous, crude; boracic; nitric, not chemically pure; muriatic; oxalic; picric and nitro-picric; succinic; sulphuric. But carbonyls containing acids shall be subject to the same duty as if empty. And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for.

Aconite, root, leaf, and bark.

Agaric.  
Agates, unmanufactured.  
Albumen and lactarine.  
Alcornoque.  
Alkanet root.  
Alkekengi.  
Almond-shells.  
Aloes.  
Aluminium.  
Amber beads.  
Ambergris.  
Amber gum.

American manufactures of casks, barrels, or carboys, and other vessels, and grain-bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.

Ammonia, crude.  
Angelica root.  
Aniline oil, crude.

Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months.

Animals, alive, specially imported for breeding purposes from beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Annatto, roncou, rocou, or orleans, and all extracts of.  
Annatto seed.

Antimony, ore, and crude sulphuret of.  
Aqua-fortis.  
Argal-dust.  
Argols, crude.  
Arsenic.  
Arseniate of aniline.

Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

Asbestos, not manufactured.  
Balm of Gilead.  
Balsams: copaiva, fir or Canada, Peru, and tolu.  
Bamboo-reeds, no further manufactured than cut into suitable lengths



for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades.

Bamboos, unmanufactured.

Barrels, of American manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Barilla.

Barks: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

Beans, vanilla, or vanilla plants.

Bed feathers and downs.

Belladonna, root and leaf.

Bells, broken, and bell-metal, broken, and fit only to be remanufactured.

Bells, old, and bell-metal.

Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for.

Bezoar stones.

Birds, stuffed.

Birds, singing and other, and land and water fowls.

Bismuth.

Bitter apples, colocynth, colocintida.

Black salts.

Black tares.

Bladders, crude, and all integuments of animals not otherwise provided for.

Bologna sausages.

Bolting-cloths.

Bones, crude and not manufactured; burned; calcined; ground; or steamed.

Bone-dust and bone-ash for manufacture of phosphates and fertilizers.

Books which shall have been printed and manufactured more than twenty years at the date of importation.

Books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid.

Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States.

Books, professional, of persons arriving in the United States.

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Borate of lime.

Borax, crude.

Brazil paste.

Brazil pebbles for spectacles, and pebbles for spectacles, rough.

Brazil-wood, braziletto, and all other dye-woods, in sticks.

Breccia, in blocks or slabs.

Brime.

Brimstone, crude.

Bromine.  
Buchu-leaves.  
Bullion, gold and silver.  
Burgundy pitch.  
Burr-stone in blocks, rough or unmanufactured, and not bound up into millstones.  
Cabinets of coins, medals, and all other collections of antiquities.  
Cadmium.  
Calamine.  
Camphor, crude.  
Cantharides.  
Carnelian, unmanufactured.  
Castor, or castoreum.  
Catechu or cutch.  
Cat-gut strings, or gut-cord, for musical instruments.  
Cat-gut or whip-gut, unmanufactured.  
Chalk and cliff-stone, unmanufactured.  
Chamomile-flowers.  
Charcoal.  
China-root.  
Chloride of lime.  
Cinchona-root.  
Citrate of lime.  
Coal, anthracite.  
Coal-stores of American vessels ; but none shall be unloaded.  
Cobalt, ore of.  
Cocculus indicus.  
Cochineal.  
Cocoa, or cacao, crude, and fiber, leaves, and shells of.  
Coffee.  
Coins, gold, silver, and copper.  
Coir and coir-yarn.  
Coleothar, dry, or oxide of iron.  
Collections of antiquity, specially imported, and not for sale.  
Colt's foot, (crude drug.)  
Columbo root.  
Conium cicuta, or hemlock, seed and leaf.  
Contrayerva root.  
Copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports.  
Copper, when imported for the United States Mint.  
Coral, marine, unmanufactured.  
Cork-wood, or cork-bark, unmanufactured.  
Cotton.  
Cowage down.  
Cow or kine pox, or vaccine virus.  
Cubebs.  
Cudbear.  
Curling-stones or quoits.  
Curry and curry-powders.  
Cuttle fish bone.  
Cyanite, or kyanite.  
Diamonds, rough or uncut, including glaziers' diamonds.  
Diamond-dust or bort.  
Divi-divi.  
Dragon's-blood.



- Dried and prepared flowers.
- Dried blood.
- Dried bugs.
- Dyeing or tanning: articles in a crude state, used in dyeing or tanning, not otherwise provided for.
- Eggs.
- Elecampane-root.
- Ergot.
- Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.
- Fans, common palm-leaf.
- Farina.
- Fashion-plates engraved on steel or on wood, colored or plain.
- Felt, adhesive, for sheathing vessels.
- Fibrin, in all forms.
- Fire-wood.
- Fish, fresh, for immediate consumption.
- Fish for bait.
- Flint, flints, and ground flint-stones.
- Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for.
- Foliæ digitalis.
- Fossils.
- Fruit-plants tropical and semi-tropical, for the purpose of propagation or cultivation.
- Fur-skins of all kinds not dressed in any manner.
- Galanga or galangal.
- Garancine.
- Gentian-root.
- Ginger-root.
- Ginseng-root.
- Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.
- Goat-skins, raw.
- Goldbeaters' molds and goldbeaters' skins.
- Gold size.
- Grease, for use as soap-stock only, not otherwise provided for.
- Guano, and other animal manures.
- Gums.—Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiac, myrrh, bdellium, garbannm, and all gums not otherwise provided for.
- Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture.
- Gut and worm-gut, manufactured or unmanufactured, for whip and other cord.
- Guts, salted.
- Gutta-percha, crude.
- Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured.
- Hair of hogs, curled, for beds and mattresses, and not fit for bristles.
- Hellebore-root.
- Hemlock-bark.
- Hide-cuttings, raw, with or without the hair on, for glue-stock.
- Hide-rope.
- Hides.—Raw or uncured, whether dry, salted, or pickled, and skins,

except sheep-skins with the wool on, Angora-goat skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured.

Hones and whetstones.

Hoofs, horns, and horn-tips.

Horn-strips.

Hop-roots for cultivation.

Hyoseyanus, or henbane-leaf.

Ice.

India rubber, crude, and milk of.

Indian hemp, (crude drug.)

Indigo.

India or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Iodine, crude.

Ipecac.

Iridium.

Iris, orris root.

Isinglass, or fish-glue.

Istle, or Tampico fiber.

Ivory and vegetable ivory, unmanufactured.

Jalap.

Jet, unmanufactured.

Joss-stick, or joss-light.

Juniper and laurel berries.

Junk, old.

Jute-butts.

Kelp.

Kryolite.

Lac, dye, crude, seed, button, stick, and shell.

Lac spirits.

Lac sulphur.

Lava, unmanufactured.

Leather, old scrap.

Leaves, all, not otherwise provided for.

Leeches.

Licorice-root.

Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

Lithographic stones, not engraved.

Litmus and all lichens, prepared or not prepared.

Loadstones.

Logs, and round unmanufactured timber not otherwise provided for, and ship-timber.

Macaroni and vermicelli.

Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

Magnets.

Manganese, oxide and ore of.

Manna.

Manuscripts.

Marrow, crude.

Marsh-mallows.

Matico-leaf.

Medals, of gold, silver, or copper.

Meerschau, crude or raw.



Mica and mica waste.

Mineral waters, all, not artificial.

Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.

Moss, Iceland, and other mosses, crude.

Moss, sea-weed, and all other vegetable substances used for beds and mattresses.

Murexide, (a dye.)

Musk and civet, crude, in natural pod.

Mustard-seed, brown and white.

Nitrate of soda, or cubic niter.

Nut-galls.

Nuts, cocoa and Brazil or cream.

Nux vomica.

Oak-bark.

Oakum.

Oil-cake.

Oil, essential, fixed or expressed, viz: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajeput; caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian.

Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries.

Olives, green or prepared.

Orange and lemon peel, not preserved, candied, or otherwise prepared.

Orange buds and flowers.

Orchil, or archil, in the weed or liquid.

Ores of gold and silver.

Orpiment.

Osmium.

Oxidizing-paste.

Palladium.

Palm and cocoa-nut oil.

Palm-leaf, unmanufactured.

Palm-nuts and palm-nut kernels.

Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes.

Pearl, mother of.

Pellitory-root.

Persis, or extract of archil, and endbear.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

Peruvian bark.

Pewter and britannia metal, old, and fit only to be remanufactured.

Phanglein.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paint-

ings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Phosphates, crude or native, for fertilizing purposes.

Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture, or the United States Botanical Garden.

Plaster of Paris, or sulphate of lime, unground.

Platina, unmanufactured.

Platinum vases or retorts for chemical uses, or parts thereof.

Plumbago.

Polishing-stones.

Polypodium.

Potassa, muriate of.

Pulu.

Pumice and pumice-stones.

Quassia-wood.

Quick-grass root.

Quills, prepared or unprepared.

Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

Railroad-ties, of wood.

Rattans and reeds, unmanufactured.

Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.

Rennets, raw or prepared.

Resins, crude, not otherwise provided for.

Rhubarb.

Root-flour.

Rose-leaves.

Rottenstone.

Saffron and safflower, and extract of.

Saffron-cake.

Sago, sago crude, and sago-flour.

Saint John's beans.

Salacine.

Salep, or saloup.

Sandal-wood.

Sarsaparilla, crude.

Sassafras bark and root.

Sauerkraut.

Sausage-skins.

Scammony, or resin of scammony.

Sea-weed, not otherwise provided for.

Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.

Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest-trees.

Senna, in leaves.

Shark-skins.

Shells of every description, not manufactured.



Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

Shrimps, or other shell-fish.

Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.

Silk-worm eggs.

Skeletons, and other preparations of anatomy.

Skins, dried, salted, or pickled, ten per centum ad valorem.\*

Snails.

Soap-stocks.

Sparterre for making or ornamenting hats.

Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

Spunk.

Squills, or silla.

Staves-acre, crude.

Storax, or styrax.

Straw, unmanufactured.

Strontia, oxide of, or protoxide of strontium.

Substances expressly used for manure.

Sugar of milk.

Sweepings of silver or gold.

Talc.

Tamarinds.

Tapioca, cassava, or cassada.

Tea.

Tea-plants.

Teasels.

Teeth, unmanufactured.

Terra-alba, aluminous.

Terra japonica.

Tica, crude.

Tin, in pigs, bars, or blocks, and grain-tin.

Tonquin, Tonqua, or Tonka beans.

Tortoise and other shells, unmanufactured.

Tripoli.

Turmeric.

Turtles.

Types, old, and fit only to be remanufactured.

Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes.

Uranium, oxide of.

Venice turpentine.

Verdigris, or subacetate of copper.

Wafers.

Wax, bay or myrtle, Brazilian and Chinese.

Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.

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\* Probably the words *ten per centum ad valorem* should have been omitted. See provision for "Hides" in free list

Whalebone, unmanufactured.

Woad, weld or pastel.

Wood-ashes, and lye of, and beet-root ashes.

Woods, poplar, or other woods for the manufacture of paper.

Woods, namely, cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured.

Works of art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist.

Works of art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

Worm-seed, Levant.

Xylonite, or xylotile.

Yams.

Yeast-cakes.

Zaffer.

SEC. 2506. Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty, and whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty; but the provisions of this section shall not apply to any articles of merchandise mentioned therein which were held in bond by the customs officers of the United States on the first day of July, eighteen hundred and seventy-three.

SEC. 2507. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for



the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2508. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2509. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2510. Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

SEC. 2511. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 2512. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

SEC. 2513. All lumber, timber, hemp, manila; and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and, upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.

SEC. 2514. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn

from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2515. That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

SEC. 2516. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

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## TITLE XXXV.

### INTERNAL REVENUE.

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#### CHAPTER SIX.

##### TOBACCO AND SNUFF.

SEC. 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, in addition to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and cancelled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and cancelled. \* \* \* \*

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#### CHAPTER SEVEN.

##### CIGARS.

SEC. 3387. \* \* \* Cigarettes and cheroots shall be held to be cigars under the meaning of this chapter.

SEC. 3402. All cigars imported from foreign countries shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and cancelled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. \* \* \* \*



## TITLE LXXIV.

## REPEAL PROVISIONS.

SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited, as the Revised Statutes of The United States.

SEC. 5596. All acts of Congress passed prior to said 1st day of December one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

SEC. 5597. The repeal of the several acts embraced in said revision, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof.

SEC. 5598. All offenses committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made.

SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the 1st day of December, 1873, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

## SUBSEQUENT TARIFF ACTS.

AN ACT to amend existing customs and internal-revenue laws, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five per centum ad valorem; on sewing-silk, in the gum or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool, or worsted.

SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected, and paid the following duties, that is to say:

On all still wines imported in casks, forty cents per gallon.

On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect, shall be subject to no other duty upon the withdrawal thereof for consumption, than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

On hops, eight cents per pound.



On chromate and bichromate of potassa, four cents per pound.

On macaroni and vermicelli, and on all similar preparations, two cents per pound.

On nitro-benzole, or oil of mirbane, ten cents per pound.

On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound.

On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.

SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part or chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States.

SEC. 6. That section four of the act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, amended by striking out the thirtieth paragraph of said section in relation to the duty on Moisie iron; and from and after the passage of this act, the duty on Moisie iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture.

SEC. 7. That the duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

SEC. 8. That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Alizarine.

Quicksilver.

Ship-planking and handle-bolts.

Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

Seed of the sugar-beet.

SEC. 9. That barrels and grain bags, the manufacture of the United States, when exported filled with American products, or exported empty

and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.

SEC. 10. That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

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Approved, February 8, 1875.

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[GENERAL NATURE—No. 26.]

AN ACT to further protect the sinking-fund and provide for the exigencies of the Government.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

\* \* \* \* \*

SEC. 3. That on all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard; and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United



States, only one per centum of the amount so allowed shall be retained by the United States.

SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid, be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum, as provided in section two thousand five hundred and three.

SEC. 5. That the increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

SEC. 6. That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty. \* \* \* \* \*

Approved, March 3, 1875.

## CONVENTION WITH THE HAWAIIAN ISLANDS.

(UNITED STATES STATUTES AT LARGE, Vol. XIX, p. 200.)

CHAP. 290.—AN ACT to carry into effect a convention between the United States of America and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.

2105. That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit:

2106. Arrowroot; castor oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pula; seeds; plants; shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" sirups of sugar-cane, melado, and molasses; tallow; shall be introduced into the United States free of duty so long as the said convention shall remain in force.

Approved, August 15, 1876.

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TABULAR ARRANGEMENT  
OF  
THE RATES OF DUTY

IN FORCE UNDER

THE REVISED STATUTES OF THE UNITED STATES, APPROVED JUNE 22,  
1874, AND ACTS OF FEBRUARY 8 AND MARCH 3, 1875.





## RATES OF DUTY IN FORCE JUNE, 1877, (UNDER THE CODIFIED TARIFF OF 1874, AND ACTS APPROVED FEBRUARY 8 AND MARCH 3, 1875.)

[NOTE.—The abbreviation, n. o. p., signifies not otherwise provided for.]

Articles enumerated.	Rate of duty.
Absinthe .....	\$2 per proof gallon.
Acetates: of ammonia .....	25 cents per pound.
of baryta .....	25 cents per pound.
of iron, strontia, or zinc .....	25 cents per pound.
of lead, brown .....	5 cents per pound.
white .....	10 cents per pound.
of copper .....	10 cents per pound.
of magnesia .....	50 cents per pound.
of soda .....	25 cents per pound.
of lime .....	25 per cent.
of potash .....	25 cents per pound.
Acids, acetic, acetous, and pyroligneous, specific gravity above 1.047 .....	30 cents per pound.
not above 1.047 .....	5 cents per pound.
arsenious, crude .....	Free.
benzoic .....	10 per cent.
boracic .....	Free.
carbolic, liquid .....	10 per cent.
chromic .....	15 per cent.
citric .....	10 cents per pound.
gallic .....	\$1 per pound.
muriatic .....	Free.
nitric, yellow and white .....	10 per cent.
not chemically pure .....	Free.
oxalic .....	Free.
picric and nitro-picric .....	Free.
succinic .....	Free.
sulphuric, (oil of vitriol) .....	Free.
fuming, (Nordhausen) .....	1 cent per pound.
tannic .....	\$1 per pound.
tartaric .....	15 cents per pound.
for medicinal use and in the fine arts, n. o. p. ....	10 per cent.
for chemical and manufacturing purposes, n. o. p. ....	Free.
Aconite, root, leaf, and bark .....	Free.
Acorn-coffee, and other substitutes for coffee .....	3 cents per pound.
Adhesive felt, for sheathing vessels .....	Free.
Agates, unmanufactured .....	Free.
Agaric .....	Free.
Alabaster and spar ornaments .....	30 per cent.
Albata, unmanufactured or in sheets .....	35 per cent.
Albumen .....	Free.
Alcohol, anylic, or fusel-oil, (see Oils) .....	\$2 per proof gallon.
Alcornoque .....	Free.
Alc, beer, and porter, in bottles .....	35 cents per gallon.
otherwise than in bottles .....	20 cents per gallon.
Alizarine .....	Free.
Alkaline silicates .....	$\frac{1}{2}$ cent per pound.
Alkanet-root .....	Free.
Alkekengi .....	Free.
Almonds .....	6 cents per pound.
shelled .....	10 cents per pound.
paste .....	50 per cent.
Almond-shells .....	Free.
Alum, patent, substitute .....	60 cents per 100 pounds.
Alumina, sulphate of, and aluminous cake .....	60 cents per 100 pounds.
Aluminium .....	Free.
Amber beads .....	Free.
Ambergris .....	Free.
American manufactures, the following, to wit: casks, barrels, or carboys, and other vessels, and grain-bags, the manufacture of the United States, if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury .....	Free.
Ammonia, crude .....	Free.
refined, sulphate, and carbonate .....	20 per cent.
muriate of, and sal .....	10 per cent.
Anatomical preparations and skeletons .....	Free.
Anchovies and sardines, packed in oil or otherwise, in tin boxes:	
whole boxes measuring not more than 5 inches long, 4 inches wide, and $3\frac{1}{2}$ inches deep .....	15 cents per box.
half boxes measuring not more than 5 inches long, 4 inches wide, and $1\frac{1}{2}$ inches deep .....	$7\frac{1}{2}$ cents per box.
quarter boxes measuring not more than $4\frac{1}{2}$ inches long, $3\frac{1}{2}$ inches wide, and $1\frac{1}{2}$ inches deep .....	4 cents per box.
imported in any other form .....	60 per cent.
Angelica-root .....	Free.
Animals, living .....	20 per cent.
Animals, living, other, (see page 28, articles specially exempted.) .....	
Animal manures, (see Guano) .....	Free.
Annatto, roncou, rocou, or orleans, and extracts of .....	Free.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Anodyne, (Hoffman's) .....	50 cents per pound.
Antimony, crude, or regulus of .....	10 per cent.
ore and crude sulphuret .....	Free.
Aqua-fortis .....	Free.
Argols, crude, and argal-dust .....	Free.
other than crude, or partially refined or brown tartar .....	6 cents per pound.
refined, (cream tartar) .....	10 cents per pound.
Arrack .....	\$2 per proof gallon.
Arms, fire, n. o. p .....	35 per cent.
side, n. o. p., (see Swords and sword-blades) .....	35 per cent.
Arrow-root .....	30 per cent.
Arsenic .....	Free.
Arseniate of aniline .....	Free.
Articles the produce of American fisheries .....	Free.
Articles worn by men, women, or children, of whatever material, except silk and linen, n. o. p., made up or made wholly or in part by hand .....	35 per cent.
Asbestos, not manufactured .....	Free.
Asbestos, manufactured .....	25 per cent.
Ashes of wood, lye of, and beet-root ashes .....	Free.
Asphaltum .....	25 per cent.
Assafetida .....	20 per cent.
Asses' skins, raw, unmanufactured .....	Free.
Bacon .....	2 cents per pound.
Bagatelle-balls, ivory or bone .....	50 per cent.
Bagging for cotton, or other manufactures, n. o. p., suitable for the uses to which cotton-bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at 7 cents or less per square yard .....	2 cents per pound.
ditto, valued at over 7 cents per square yard .....	3 cents per pound.
Balm of Gilead .....	Free.
Balsam, copaiva, fir or Canada .....	Free.
medicinal, n. o. p .....	30 per cent.
Peru .....	Free.
tolu .....	Free.
Bamboo reeds, no further manufactured than cut in suitable lengths for walking-sticks and canes, or sticks for umbrellas .....	Free.
Bamboos, unmanufactured .....	Free.
Bananas .....	10 per cent.
Barilla .....	Free.
Barks: aconite .....	Free.
calisaya .....	Free.
canella alba .....	Free.
cascarilla .....	Free.
cinchona .....	Free.
croton .....	Free.
Lima .....	Free.
Peruvian .....	Free.
pomegranate .....	Free.
quilla .....	Free.
hemlock and oak .....	Free.
all other, n. o. p .....	Free.
Barley .....	15 cents per bushel.
pearl or hulled .....	1 cent per pound.
Barrels, (see Casks.) .....	
Barytes .....	$\frac{1}{2}$ cent per pound.
nitrate of .....	20 per cent.
sulphate of, crude or refined .....	$\frac{1}{2}$ cent per pound.
Baskets, and other articles of grass, osier, palm-leaf, whalebone, or willow, n. o. p .....	35 per cent.
of straw. (See Manufactures of straw) .....	
Bay rum or water, distilled or compounded, first proof, and in proportion for any greater strength .....	\$1 per gallon, first proof.
Beads and bead ornaments, n. o. p .....	50 per cent.
Beans, tonqua, tonquin, or tonka .....	Free.
vanilla .....	Free.
Beef .....	1 cent per pound.
Beeswax .....	20 per cent.
Belladonna, root and leaf .....	Free.
Bells, broken, and bell-metal, broken, and fit for remanufacture only .....	Free.
old, and bell-metal .....	Free.
Benzoates .....	30 per cent.
Berries for dyeing, or in composing dyes, n. o. p .....	Free.
juniper .....	Free.
laurel .....	Free.
other, n. o. p .....	10 per cent.
Bezoar-stones .....	Free.
Birds, singing and other, and land and water fowls .....	Free.
stuffed .....	Free.
Bismuth .....	Free.
Bitter-apples .....	Free.
Bituminous substances, crude, n. o. p .....	20 per cent.
Blackings, of all descriptions .....	30 per cent.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Black-lead, (plumbago) .....	Free.
Bladders, crude, and all integuments of animals, n. o. p. ....	Free.
Bladders, manufactures of .....	30 per cent.
Blood, dried .....	Free.
Bolting-cloths .....	Free.
Bones, crude not manufactured, ground and calcined, burnt or steamed. ....	Free.
Bone-black and ivory-drop .....	25 per cent.
Bones, crude and not manufactured .....	Free.
Bone-ash and dust, and burnt, for phosphates and fertilizers .....	Free.
or ivory dice, draughts, chessmen, chess-balls, and bagatelle-balls. ....	50 per cent.
manufactures of, n. o. p. ....	35 per cent.
Bonnets, hats, and hoods, composed of chip, grass, palm-leaf, willow, or other vegetable substance, hair, whalebone, or other material, n. o. p. ....	40 per cent.
of straw .....	40 per cent.
Books, blank .....	25 per cent.
which shall have been printed and manufactured more than twenty years at the date of importation; books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress; provided that the duty shall not have been included in the contract or price paid; books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States; books, professional, of persons arriving in the United States; books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale .....	Free.
printed, bound or not, periodicals, &c. ....	25 per cent.
Borate of lime .....	Free.
Borax, crude, (or tincal) .....	Free.
refined .....	10 cents per pound.
Bonillons or cannetille, and metal threads, filé or gespinst .....	25 per cent.
Boxes, fancy, n. o. p. ....	35 per cent.
Box-wood .....	Free.
Braids, and other trimmings of grass, chip, &c. ....	30 per cent.
of straw .....	30 per cent.
Brandy and other spirits from grain or other material .....	\$2 per proof-gallon.
Brass, copper not component of chief value, in bars or pigs .....	15 per cent.
old, fit for remanufacture only .....	15 per cent.
manufactures of, n. o. p. ....	35 per cent.
Brazil paste .....	Free.
wood, in sticks .....	Free.
Braziletto .....	Free.
Breccia in blocks or slabs .....	Free.
Bricks, fire .....	20 per cent.
Brime .....	Free.
Brimstone, crude .....	Free.
in rolls or refined .....	\$10 per ton.
Bristles .....	15 cents per pound.
Britannia-ware .....	35 per cent.
metal, old and fit for remanufacture only .....	Free.
Bromine .....	Free.
Bronze, and all manufactures of, n. o. p. ....	35 per cent.
liquor .....	10 per cent.
metal in leaf .....	10 per cent.
powder .....	20 per cent.
Brooms, of all kinds .....	35 per cent.
Brushes, of all kinds .....	40 per cent.
Buchu-leaves .....	Free.
Bugs, dried .....	Free.
Bulbous roots .....	30 per cent.
Bullion, gold and silver .....	Free.
Burgundy-pitch .....	Free.
Burlaps. (See Flax.) .....	
Burning fluid .....	50 cents per gallon.
Burr-stones, manufactured or bound up into millstones .....	20 per cent.
in blocks, rough, not bound up into millstones .....	Free.
Butter .....	4 cents per pound.
Buttons and button-molds, n. o. p. ....	30 per cent.
Cabinets of coins, medals, and other antiquities .....	Free.
Cables, tarred .....	3 cents per pound.
manila, untarred .....	2½ cents per pound.
all other, untarred .....	3½ cents per pound.
Cachous, aromatic .....	50 per cent.
Cadmium .....	Free.
Calamine .....	Free.
Calomel .....	30 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Cameos, set in gold or other metal.....	25 per cent.
not set .....	10 per cent.
Camomile-flowers .....	Free.
Camphor, crude .....	Free.
refined .....	5 cents per pound.
Candles and tapers, adamantine.....	5 cents per pound.
paraffine .....	8 cents per pound.
spermaceti .....	8 cents per pound.
stearine .....	5 cents per pound.
wax, pure or mixed .....	8 cents per pound.
tallow .....	2½ cents per pound.
all other, n. o. p .....	2½ cents per pound.
Candy, not colored .....	10 cents per pound.
Canes, for walking, finished or not.....	35 per cent.
Cannetille, (see Bouillens.) .....	
Cantharides .....	Free.
Canvas, for sails .....	30 per cent.
Capers .....	35 per cent.
Carbon, animal .....	Free.
Card-cases and souvenirs .....	35 per cent.
Cards, playang, costing not over 25 cents per pack .....	25 cents per pack.
i over 25 cents per pack .....	35 cents per pack.
Carnelian, unmanufactured .....	Free.
Carpets, n. o. p .....	40 per cent.
Aubusson, and Axminster carpets, and carpets woven whole for rooms .....	50 per cent.
Brussels, wrought by the Jacquard machine .....	44 cents per square yard and 35 per cent.
Saxony, Wilton, and Tournay velvet carpet, wrought by the Jacquard machine .....	70 cents per square yard and 35 per cent.
patent velvet, and tapestry velvet carpets, printed on warp or otherwise .....	40 cents per square yard and 35 per cent.
Brussels, tapestry, printed on warp or otherwise .....	28 cents per square yard and 35 per cent.
treble ingrain, three-ply, worsted chain Venetian .....	17 cents per square yard and 35 per cent.
yarn Venetian, and two-ply ingrain .....	12 cents per square yard and 35 per cent.
of cotton .....	40 per cent.
of flax .....	40 per cent.
of hemp or jute .....	8 cents per square yard.
of wool, also mixed, n. o. p .....	40 per cent.
druggets, and beckings, printed, colored, or otherwise .....	25 cents per square yard and 35 per cent.
[Hassocks, rugs, screens, mats, bedsides, covers, &c., pay duty as carpetings of like description.]	
Carriages, and parts of .....	35 per cent.
Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, n. o. p .....	30 per cent.
Cassava or cassada .....	Free.
Cassia .....	10 cents per pound.
buds, and ground .....	20 cents per pound.
Cassia vera .....	10 cents per pound.
Castor-beans or seeds, (bushel of 50 pounds) .....	60 cents per bushel.
Castor, or castoreum .....	Free.
Catechu, or cutch .....	Free.
Catgut or whipgut, unmanufactured .....	Free.
Catsup .....	40 per cent.
Cement, Roman .....	20 per cent.
Chalk, billiard .....	50 per cent.
French and red .....	20 per cent.
white .....	Free.
all n. o. p .....	25 per cent.
unmanufactured .....	Free.
Charcoal .....	Free.
Charts and maps .....	25 per cent.
Cheese .....	4 cents per pound.
Chess-men and chess-balls, bone or ivory .....	45 per cent.
Chicory-root, ground or unground .....	1 cent per pound.
burnt, or prepared .....	5 cents per pound.
China-ware, plain white, not decorated .....	45 per cent.
ornamented, or decorated .....	50 per cent.
China-root .....	Free.
Chloroform .....	\$1 per pound.
Chocolate .....	5 cents per pound.
Chronometers, box or ship's, or parts thereof .....	10 per cent.
Cicuta, conia, or hemlock, seed and leaf .....	Free.
Cinchona-root .....	Free.
Cinnamon .....	20 cents per pound.
Civet, crude, in natural pod .....	Free.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Clay, pipe and fire, unwrought or prepared .....	\$5 per ton.
Cliffstone, unmanufactured .....	Free.
Clippings of any kind, fit only for making paper .....	Free.
Clocks, and parts thereof .....	35 per cent.
Cloth, water-proof, n. o. p. ....	45 per cent.
Clothing, ready-made, and wearing-apparel of every description, of whatever material composed, except wool, silk, and linen, n. o. p. ....	35 per cent.
caps, gloves, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, n. o. p. ....	35 per cent.
ready-made, and wearing-apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, except knit goods .....	50 cents per pound and 40 per cent.
ready-made, of silk, or of which silk shall be a component material of chief value .....	60 per cent.
ready-made, and wearing-apparel of material n. o. p. ....	35 per cent.
Cloves .....	5 cents per pound.
Clove-stems .....	3 cents per pound.
Coach-furniture and coach and harness hardware, n. o. p. ....	35 per cent.
Coal-stores of American vessels, provided that none shall be unloaded .....	Free.
Coal, anthracite .....	Free.
bituminous and shale .....	75 cents per ton.
slack, and culm of, such as will pass through a half-inch screen, (ton of 28 bushels, at 80 pounds per bushel) .....	40 cents per ton.
Cobalt, and oxide of .....	20 per cent.
ores .....	Free.
Cocculus indicus .....	Free.
Cochineal .....	Free.
Cocoa, crude, fiber, leaves, shells .....	Free.
prepared or manufactured .....	2 cents per pound.
nuts .....	Free.
Coffee .....	Free.
Coins, gold and silver .....	Free.
copper .....	Free.
Coir .....	Free.
yarn .....	Free.
Coke .....	25 per cent.
Collodion, fluid .....	\$1 per pound.
Colcothar, dry, or oxide of iron .....	Free.
Colocynth, or coloquintida .....	Free.
Cologne-water and other perfumery, of which alcohol forms the principal ingredient .....	\$3 per gallon and 50 per cent.
Colors, aniline .....	50 cents per pound and 35 per cent.
barytes, combinations of, with acids or water .....	3 cents per pound.
Berlin blue .....	25 per cent.
blanc fixé .....	3 cents per pound.
carmine lake, dry or liquid .....	35 per cent.
Chinese blue .....	25 per cent.
chrome yellow, (chromate of lead) .....	25 per cent.
Dutch pink .....	25 per cent.
enameled white .....	3 cents per pound.
fig-blue .....	25 per cent.
Frankfort black .....	25 per cent.
French green, dry or moist .....	30 per cent.
Indian red .....	25 per cent.
ivory black .....	25 per cent.
mineral blue, dry or moist .....	30 per cent.
green, dry or moist .....	30 per cent.
painters', n. o. p., (except white and red lead and oxide of zinc) .....	25 per cent.
Paris green, dry or moist .....	30 per cent.
white, dry .....	1 cent per pound.
ground in oil .....	14 cents per pound.
Prussian blue, dry or moist .....	30 per cent.
rose pink .....	25 per cent.
satin white .....	3 cents per pound.
Spanish brown, dry or ground in oil .....	25 per cent.
ultramarine .....	6 cents per pound.
umber .....	50 cents per 100 pounds.
Vandyke brown .....	20 per cent.
Venetian red, dry or in oil .....	25 per cent.
vermillion, dry or in oil .....	25 per cent.
wash blue .....	25 per cent.
water .....	35 per cent.
moist, used in the manufacture of paper-hangings, &c., n. o. p. ....	25 per cent.
woad or pastel .....	Free.
wood-lake, dry or in oil .....	25 per cent.
Coloring for brandy, (not containing spirits) .....	50 per cent.
Colt's-foot, (crude drug) .....	Free.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Columbo-root .....	Free.
Combs of shell .....	35 per cent.
of all kinds, for the hair, n. o. p. ....	35 per cent.
Comfits, preserved in sugar, brandy, or molasses, n. o. p. ....	35 per cent.
Compositions of glass or paste, set .....	30 per cent.
not set .....	10 per cent.
Composition tops for tables, or other articles of furniture .....	35 per cent.
Compounds, or preparations of which distilled spirits are component part of chief value .....	Same duty as on spirits.
Confectionery .....	
colored, valued at 30 cents or less per pound .....	15 cents per pound.
above 30 cents per pound, or sold by box, &c. ....	50 per cent.
Contrayerva-root .....	Free.
Copper-ore, on all fine copper contained therein .....	3 cents per pound.
old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports .....	Free.
old, fit for remanufacture only .....	4 cents per pound.
pigs, bars, ingots, or plates .....	5 cents per pound.
braziers' sheets, (rolled plates) .....	45 per cent.
other sheets .....	45 per cent.
bolts, nails, spikes, rods, pipes, &c. ....	45 per cent.
bottoms, (still-bottoms) .....	45 per cent.
manufactures of copper, or of which copper is component of chief value, n. o. p. ....	45 per cent.
regulus of, and on all black or coarse, on all fine copper contained therein .....	4 cents per pound.
sheathing-metal, copper the component of chief value .....	45 per cent.
sulphate of, (blue vitriol) .....	4 cents per pound.
Copperas .....	$\frac{1}{2}$ cent per pound.
Coral, cut or manufactured .....	30 per cent.
marine, unmanufactured .....	Free.
Cordage, manila, untarred .....	2 $\frac{1}{2}$ cents per pound.
all other, untarred .....	3 $\frac{1}{2}$ cents per pound.
all tarred .....	3 cents per pound.
Cordials .....	\$2 per gallon.
Cork-wood, unmanufactured .....	Free.
Corks .....	30 per cent.
Cork-bark, unmanufactured .....	Free.
manufactured .....	30 per cent.
Corn, Indian, or maize .....	10 cents per bushel.
meal of .....	10 per cent.
Corsets, or manufactured cloth, woven, or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, valued at not over \$6 per dozen .....	\$2 per dozen.
ditto, valued at over \$6 per dozen .....	35 per cent.
Corset, crinoline, and hat wire, (see Steel) .....	9 cents per pound and 10 per cent.
Cosmetics .....	50 per cent.
Cotton, raw .....	Free.
on spools, not over 100 yards per spool .....	6 cents per dozen and 30 per cent.
over 100 yards per spool, each additional 100 yards .....	6 cents per dozen and 35 per cent.
thread, yarn, warp or warp-yarn, not wound upon spools, single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins or cops, or in any other form, value not exceeding 40 cents per pound .....	10 cents per pound and 20 per cent.
ditto, value over 40 cents, not over 60 cents per pound .....	20 cents per pound and 20 per cent.
ditto, value over 60 cents, not over 80 cents .....	30 cents per pound and 20 per cent.
ditto, value over 80 cents per pound .....	40 cents per pound and 20 per cent.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.		
	Unbleached.	Bleached.	Colored, printed, painted, or stained.
	Cts.	Cts.	Cts.
Cotton tissues, (exclusive of jeans, denims, drillings, &c., which see below,) weighing over 5 ounces per square yard, not over 100 threads per square inch, warp and filling .....sq. yard	5	5½	5½ and 10 per cent.
ditto, finer and lighter, not over 200 threads per square inch. sq. yd	5	5½	5½ and 20 per cent.
ditto, over 200 threads per square inch.....sq. yard.	5	5½	5½ and 20 per cent.
Cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cotton-ades, pantaloons, stuffs, and goods of like description, weighing over 5 ounces per square yard, not over 100 threads per square inch, warp and filling .....sq. yard	6	6½	6½ and 10 per cent.
finer or lighter, not over 200 threads per square inch, warp and filling .....sq. yard	6	6½	6½ and 15 per cent.
over 200 threads per square inch, warp and filling .....sq. yard	7	7½	7½ and 15 per cent.
Cotton goods, plain-woven, not included in the foregoing schedule, unbleached, valued over 16 cents per square yard; bleached, valued over 20 cents per square yard; colored, valued over 25 cents per square yard; and cotton jeans, denims, and drillings unbleached, valued at over 20 cents per square yard; and all other cotton goods, value exceeding 25 cents per square yard.....			35 per cent.
all bags, cotton-bags and bagging, and all other like manufactures, not herein otherwise provided, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material.....			40 per cent.
bobbinet .....			35 per cent.
braids .....			35 per cent.
caps, hose, leggings, mitts, socks, made on frames, bleached or colored .....			35 per cent.
carpets and carpetings .....			40 per cent.
corsets, gimps, galloons, braces or suspenders .....			35 per cent.
drawers, shirts, and other articles made on frames .....			35 per cent.
embroidered or tamboined, in the loom or otherwise, by machinery or with the needle, or other process .....			35 per cent.
hat-bodies .....			35 per cent.
lace, insertings, trimmings .....			35 per cent.
lace, colored .....			35 per cent.
thread lace, entirely of cotton .....			35 per cent.
velvets .....			35 per cent.
waste .....			Free.
manufactures, n. o. p .....			35 per cent.
Court-plaster .....			35 per cent.
Cow or kine pox or vaccine virus .....			Free.
Cowhage or cowitch down .....			Free.
Crayons of all kinds .....			30 per cent.
Cream of tartar .....			10 cents per pound.
Crockery ware, white, glazed, &c. ....			40 per cent.
Crocus colcottra. (See Colcothar.) .....			
Cubebs .....			Free.
Cubic niter, or nitrate of soda .....			Free.
Cudbear .....			Free.
Curling-stones or quoits .....			Free.
Currants, Zante, and other .....			1 cent per pound.
Curry and curry powders .....			Free.
Cutlery of all kinds, n. o. p .....			35 per cent.
Cuttle-fish bone .....			Free.
Cyanite or kyanite .....			Free.
Dandelion-root, raw or prepared .....			3 cents per pound.
Dates .....			1 cent per pound.
Dentifrices .....			50 per cent.
Diamond-dust or bort .....			Free.
Diamonds, rough or uncut, including glaziers' .....			Free.
other, not set .....			10 per cent.
set .....			25 per cent.
Dice, ivory or bone .....			50 per cent.
Divi-divi .....			Free.
Dolls of all kinds .....			35 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Downs for beds or bedding .....	Free.
Dragon's-blood .....	Free.
Draughts, ivory or bone .....	50 per cent.
Druggets .....	25 cents per square yard and 35 per cent.
Drugs, medicinal, and other, crude, n. o. p. ....	20 per cent.
crude, used exclusively for dyeing .....	Free.
Dutch and bronze metal in leaf .....	10 per cent.
Dye-stuffs, articles in a crude state used in dyeing or tanning, n. o. p. ....	Free.
Dye-woods, Brazil, Nicaragua, and others, in sticks .....	Free.
decoctions of logwood and other dye-woods .....	10 per cent.
Dyes for the hair .....	50 per cent.
Earthenware, brown or common .....	25 per cent.
glazed, edged, printed, painted, &c. ....	40 per cent.
Eggs .....	Free.
Elecampane-root .....	Free.
Embroidery, cotton, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, n. o. p. ....	35 per cent.
Embroidery, silk or linen do., silk less than 75 per cent. of value .....	35 per cent.
Embroideries, gold, silver, or other metal, n. o. p. ....	35 per cent.
Emery, manufactured, ground, or pulverized .....	1 cent per pound.
ore or rock, not ground or pulverized .....	\$6 per ton.
grains .....	2 cents per pound.
Engravings, bound or unbound .....	25 per cent.
Envelopes, paper .....	35 per cent.
Ergot .....	Free.
Esparto, Spanish grass and other grasses and pulp for manufacture of paper ..	Free.
Essences, or essential oils, all n. o. p. ....	50 per cent.
Ethers of all kinds and ethereal preparations, fluid, n. o. p. ....	\$1 per pound.
Ethers, fruit, essences or oils of apple, pear, peach, &c., made of fusel-oil or fruit .....	\$2.50 per pound.
Explosive substances used for mining, blasting, artillery, &c., valued not over 20 cents per pound .....	6 cents per pound and 20 per cent.
Explosive substances used for mining, blasting, artillery, &c., valued above 20 cents per pound .....	10 cents per pound and 20 per cent.
Extracts, perfumes, or appliances to the hair, mouth, or skin .....	50 per cent.
ethereal fluid .....	\$1 per pound.
of annatto .....	Free.
of dye-woods, n. o. p. ....	10 per cent.
of indigo .....	10 per cent.
of logwood .....	10 per cent.
of madder, (garancine) .....	Free.
of opium .....	\$6 per pound.
of safflower .....	Free.
Eyelets of every description .....	6 cents per thousand.
Fans, all, n. o. p. ....	35 per cent.
palm-leaf .....	Free.
Farina .....	Free.
Fashion-plates, engraved, steel or wood .....	Free.
Feather-beds .....	20 per cent.
Feathers, artificial and ornamental, prepared of whatever material, n. o. p. ..	50 per cent.
for beds .....	Free.
ostrich, vulture, and other ornamental, crude .....	25 per cent.
ostrich, vulture, dressed or manufactured .....	50 per cent.
Feldspar .....	20 per cent.
Fibrin, in all forms .....	Free.
Fig-blue .....	25 per cent.
Figs .....	2½ cents per pound.
Filberts .....	3 cents per pound.
Files, file-blanks, rasps, and floats, not over 10 inches long .....	10 cents per pound and 30 per cent.
over 10 inches long .....	6 cents per pound and 30 per cent.
Finishing powder .....	20 per cent.
Fire-crackers, box of 40 packs, not exceeding 80 in each pack, and in the same proportion for greater or less numbers .....	\$1 per box.
Fire-crackers, n. o. p. ....	30 per cent.
Fire-screens, all kinds of material .....	35 per cent.
Fire-wood .....	Free.
Fish, except of the inland lakes and of the rivers falling into them, and ex- cept fish preserved in oil, the product of the fisheries of the Domini- on of Canada and Newfoundland .....	Free.
<i>Provided, That cans or packages made of tin or other material, con-         taining fish of any kind admitted free of duty under any existing         law or treaty, not exceeding one quart in contents, shall be sub-         ject to a duty of 1½ cents on each can or package, and when exceed-         ing one quart shall be subject to an additional duty of 1½ cents         for each additional quart or fractional part thereof.</i>	
all foreign-caught, not in barrels or half-barrels, and n. o. p. ....	½ cent per pound.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Fish of American fisheries .....	Free.
all fresh, for daily consumption .....	Free.
all, in oil, n. o. p. ....	30 per cent.
all, pickled, in barrels, excepting herrings, mackerel, and salmon .....	\$1.50 per barrel.
for bait .....	Free.
glue, (isinglass) .....	Free.
skins .....	20 per cent.
Flats, for ornamenting hats, &c., of straw .....	30 per cent.
of other material .....	30 per cent.
Flax, straw .....	\$5 per ton.
tow of .....	\$10 per ton.
unmanufactured, not hackled or dressed .....	\$20 per ton.
hackled, "dressed line" .....	\$40 per ton.
burlaps and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the material of chief value, excepting such as may be suitable for bagging for covering cotton .....	30 per cent.
manufactures of flax and jute or hemp, or of which these are the components of chief value, n. o. p. ....	40 per cent.
ditto, value 30 cents or less per square yard .....	35 per cent.
ditto, value above 30 cents per square yard, (see Linens) .....	40 per cent.
yarns, flax, or linen, for carpets, not exceeding No. 8 Lea, valued at 24 cents or less per pound .....	30 per cent.
ditto, valued above 24 cents per pound .....	35 per cent.
Flax thread, or linen thread, twine, and pack-thread .....	40 per cent.
Flint, and ground flint-stones .....	Free.
Flints .....	Free.
Floor-cloth, (see Oil-cloth.) .....	
Flowers, leaves, plants, roots, barks, and seeds for medicinal purposes, in a crude state, n. o. p. ....	Free.
artificial and ornamental, or parts thereof .....	50 per cent.
crude, used in dyeing .....	Free.
dried or prepared .....	Free.
Folia digitalis .....	Free.
Fossils .....	Free.
Frames or sticks for umbrellas, parasols, or sunshades, n. o. p., (see Umbrellas) .....	35 per cent.
for looking-glasses, (additional to plates) .....	30 per cent.
Fruit, green, ripe, or dried, n. o. p. ....	10 per cent.
juice, and fruits preserved in their own juice .....	25 per cent.
preserved in sugar, brandy, or molasses, n. o. p. ....	35 per cent.
Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation .....	Free.
Fulminates, or fulminating powder .....	30 per cent.
Fuller's earth .....	\$3 per ton.
Furniture-springs, wire spiral .....	2 cents per pound and 15 per cent.
Fur-skins, all, not dressed in any manner .....	Free.
caps, hats, muffs, tippets, and all manufactures of, n. o. p. ....	35 per cent.
Furs, hatters', not on the skin .....	20 per cent.
on the skin, dressed .....	20 per cent.
Galanga or galangal .....	Free.
Game, fish, and poultry, prepared, sealed or unsealed, in cans or otherwise .....	35 per cent.
Garancine .....	Free.
Gas-retorts .....	25 per cent.
Gelatine and all similar preparations .....	35 per cent.
Gems, not set .....	10 per cent.
set .....	25 per cent.
Gentian-root .....	Free.
German-silver, (argentine,) unmanufactured .....	35 per cent.
manufactures of .....	40 per cent.
Gilt and plated ware .....	35 per cent.
Ginger, ground .....	3 cents per pound.
preserved or pickled .....	35 per cent.
root, (dried or green) .....	Free.
essence of .....	35 per cent.
Ginseng-root .....	Free.
Glass, broken, fit for remanufacture only .....	Free.
manufactures of, n. o. p. ....	40 per cent.
plain, molded, and pressed .....	35 per cent.
cut, engraved, colored, painted, printed, stained, silvered, or gilded .....	40 per cent.
bottles or jars filled with sweetmeats or preserves .....	40 per cent.
bottles or jars filled with articles, n. o. p. ....	30 per cent.
carboys, containing acids or empty, (see American manufactures) .....	35 per cent.
crystals for watches .....	40 per cent.
plates or disks, unwrought, for optical instruments .....	10 per cent.
porcelain or Bohemian glass .....	40 per cent.



Rates of duty in force June, 1877, &amp;c.—Continued.

Articles enumerated	Rate of duty.				
	Rough plate, fluted, rolled.	Unpolished cylinder, crown, and common window.	Polished cylinder and crown.	Cast or polished, not silvered.	Cast or polished, silvered, and looking-glass plate.
	Cts.	Cts.	Cts.	Cts.	Cts.
Glass, not above 10 by 15 inches.....square foot..	2	1½	2½	3	4
above 10 by 15 inches, not above 16 by 24 inches.....do.....	1	2	4	5	6
above 16 by 24 inches, not above 24 by 30 inches.....do.....	1½	2½	6	8	10
above 24 by 30 inches, not above 24 by 60 inches.....do.....	2	3	20	25	35
above 24 by 60 inches.....do.....			40	50	60
all fluted, rolled, or rough-plate, weighing over 100 pounds per 100 square feet, shall pay an additional duty on the excess at the same rates herein imposed.					
Gloves, kid or leather, all.....	50 per cent.				
Glue.....	20 per cent.				
Glycerine.....	30 per cent.				
Gold, articles of, n. o. p.....	36 per cent.				
dust, bullion and coin.....	Free.				
leaf, (package of 500 leaves).....	\$1.50 per package.				
Gold and silver epaulets, galloons, laces, tassels, tresses, and wings, knots, and stars.....	35 per cent.				
ore.....	Free.				
size.....	Free.				
and silver sweepings.....	Free.				
Gold-beaters' skins and molds.....	Free.				
Grapes.....	20 per cent.				
Grass-cloth.....	30 per cent.				
manufactures, n. o. p.....	35 per cent.				
Grasses, and pulp of, for manufacture of paper.....	Free.				
Grease, for use as soap-stock only, n. o. p.....	Free.				
all not specified.....	10 per cent.				
Grindstones, rough or unfinished.....	\$1.50 per ton.				
finished.....	\$2 per ton.				
Guano, and other animal-manures.....	Free.				
Gums, all, n. o. p., crude.....	Free.				
aloes.....	Free.				
amber.....	Free.				
Arabic.....	Free.				
Australian.....	Free.				
Barbary.....	Free.				
bdellium.....	Free.				
benzoin, or benjamin.....	Free.				
Cape.....	Free.				
copal.....	Free.				
damar.....	Free.				
East India.....	Free.				
gamboge.....	Free.				
garbanum.....	Free.				
guaiaac.....	Free.				
Jeddo.....	Free.				
kowrie.....	Free.				
mastic.....	Free.				
myrrh.....	Free.				
olebanum.....	Free.				
sandarac.....	Free.				
Senegal.....	Free.				
shellac.....	Free.				
tragacanth.....	Free.				
substitute, or burnt starch.....	10 per cent.				
Gunny bags and cloth, old and refuse, fit only for remanufacture.....	Free.				
cloth, valued at not over 10 cents per square yard.....	3 cents per pound.				
cloth, valued at over 10 cents per square yard.....	4 cents per pound.				
bags, (see, under Cotton, all bags).....	40 per cent.				
Gunpowder, valued at 20 cents or less per pound.....	6 cents per pound and 20 per cent.				
valued at above 20 cents per pound.....	10 cents per pound and 20 per cent.				

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Gun-wads, sporting, of all descriptions .....	35 per cent.
Gutta-percha, crude .....	Free.
manufactured .....	40 per cent.
Gut and worm-gut, manufactured or not, for whip and other cords .....	Free.
Guts, salted .....	Free.
Hair, horse and cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured. ....	Free.
of hogs, curled for beds and mattresses, and not fit for bristles .....	Free.
of all kinds, n. o. p., not cleaned or manufactured, and all long horse-hair used for weaving, cleaned or uncleaned, drawn or undrawn .....	Free.
of all kinds, n. o. p., cleaned, but not manufactured .....	10 per cent.
curled, for mattresses and beds, except hair of hogs .....	30 per cent.
goats', unmanufactured, other than Angora. (See Wool.) .....	
hogs' .....	1 cent per pound.
human, uncleaned, not drawn .....	20 per cent.
cleaned or drawn, but not manufactured .....	30 per cent.
all manufactures of, n. o. p. ....	40 per cent.
bonnets, hats, and hoods .....	40 per cent.
bracelets, braids, chains, curls, or ringlets .....	35 per cent.
braids, plaits, flats, laces, trimmings, sparterre, tissues, &c., used for ornamenting hats, bonnets, and all manufactures, n. o. p. ....	30 per cent.
Hair cloth, "hair-seating," 13 inches wide or over .....	40 cents per square yard.
less than 13 inches wide .....	30 cents per square yard.
crinoline-cloth .....	30 per cent.
Hair-dyes, oils, perfumeries, cosmetics, restoratives, and other applications for the hair .....	50 per cent.
pencils .....	35 per cent.
pins, of iron wire .....	50 per cent.
Hams .....	2 cents per pound.
Harness hardware and furniture, n. o. p. ....	35 per cent.
Hassocks, mats, screens, and rugs, not exclusively of vegetable material, n. o. p. ....	45 per cent.
Hats, of straw .....	40 per cent.
Hats, of chip, grass, palm-leaf, willow, or other vegetable substance, or of hair, whalebone, or other material, n. o. p. ....	40 per cent.
of fur .....	35 per cent.
of silk .....	60 per cent.
of wool, value not exceeding 40 cents per pound .....	20 cents per pound and 35 per cent.
above 40 cents, not exceeding 60 cents per pound .....	30 cents per pound and 35 per cent.
above 60 cents, not exceeding 80 cents per pound .....	40 cents per pound and 35 per cent.
above 80 cents per pound .....	50 cents per pound and 35 per cent.
Hatters' plush, of silk and cotton, (cotton chief value) .....	25 per cent.
Hellebore-root .....	Free.
Hemp, manila, and other like substitutes for hemp, n. o. p. ....	\$25 per ton.
sun .....	\$15 per ton.
tow of, (codilla) .....	\$10 per ton.
yarn of, untarred .....	5 cents per pound.
manufactures, n. o. p., (see Linen) .....	30 per cent.
Henbane-leaf, (hyoscyamus) .....	Free.
Herrings, pickled or salted .....	\$1 per barrel
Hide-cuttings, raw, with or without the hair on, for glue-stock .....	Free.
Hide rope .....	Free.
Hides, namely, Angora goat-skins, raw, without the wool, unmanufactured. ....	Free.
raw or uncured, and skins of all kinds, dried, salted, or pickled .....	Free.
Hollow ware, glazed or tinned .....	3½ cents per pound.
Hones and whetstones .....	Free.
Honey .....	20 cents per gallon.
Hoofs .....	Free.
Hop-roots, for cultivation .....	Free.
Hops .....	8 cents per pound.
Horns and horn-tips .....	Free.
Horn-strips .....	Free.
Horn, manufactures of, n. o. p. ....	35 per cent.
House and cabinet furniture, in pieces or rough, not finished .....	30 per cent.
House-furniture and cabinet-wares, finished .....	35 per cent.
Ice .....	Free.
Indian madder, root and ground .....	Free.
Indian hemp, (crude drug) .....	Free.
India rubber, crude, and milk of .....	Free.
manufactures of, mixed with silk and other materials, silk not of chief value .....	50 per cent.
boots and shoes of .....	30 per cent.
braces, suspenders, webbing, or other fabrics, wholly or part of India rubber, n. o. p. ....	35 per cent.
sheet, partially manufactured .....	20 per cent.
articles wholly of India rubber, n. o. p. ....	25 per cent.
India or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted .....	Free.
Indigo .....	Free.
carmined .....	20 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Ink, printers', and ink-powder .....	35 per cent.
Instruments, musical, of all kinds .....	30 per cent.
philosophical .....	40 per cent.
Insulators, for use exclusively in telegraphy, except those made of glass .....	25 per cent.
Iodine, crude .....	Free.
resublimed .....	75 cents per pound.
salts of .....	15 per cent.
Ipecacuanha .....	Free.
Iridium .....	Free.
Iris, or orris root .....	Free.
Iron, old scrap, cast .....	\$6 per ton.
wrought .....	\$8 per ton.
Moisic iron .....	Dutiable as other iron of same grade.
pig .....	\$7 per ton.
bars, rolled or hammered, including flats not less than 1 inch nor more than 6 inches wide, nor less than $\frac{3}{8}$ inch nor more than 2 inches thick, and rounds not less than $\frac{1}{2}$ inch nor more than 2 inches in diameter, and squares not less than $\frac{3}{8}$ inch nor more than 2 inches square .....	1 cent per pound.
ditto, including flats less than $\frac{3}{8}$ inch and not above 2 inches thick, nor less than 1 inch or more than six inches wide, rounds less than $\frac{1}{2}$ inch or more than 2 inches in diameter, and squares less than $\frac{3}{8}$ inch or more than 2 inches square .....	1½ cents per pound.
<i>Provided, That no bar iron shall pay duty less than 35 per cent. ad valorem.</i>	
other descriptions of rolled or hammered, n. o. p .....	1½ cents per pound.
bars, for railroads or inclined planes .....	70 cents per 100 pounds.
band, hoop, slit, and rolled or hammered, and scroll, from $\frac{1}{2}$ inch to 6 inches wide, not below $\frac{1}{8}$ inch thick .....	1½ cents per pound.
ditto, from $\frac{1}{2}$ inch to 6 inches wide, less than $\frac{1}{8}$ inch thick, not less than No. 20 wire-gauge .....	1½ cents per pound.
ditto, thinner than No. 20 wire-gauge .....	1½ cents per pound.
boiler and other plate, n. o. p .....	\$25 per ton.
not less than 3-16 inch thick .....	1½ cents per pound.
rods, nail or spike, slit, rolled, or hammered .....	1½ cents per pound.
sheet, smooth or polished, all .....	3 cents per pound.
sheet, coated or galvanized with any metal by electric batteries .....	2 cents per pound.
and tin-plates, coated or galvanized with any metal, otherwise than by electric batteries .....	2½ cents per pound.
other, common or black, not thinner than No. 20 wire-gauge .....	1½ cents per pound.
thinner than No. 20, not thinner than No. 25 .....	1½ cents per pound.
thinner than No. 25 .....	1½ cents per pound.
squares, marked on one side .....	3 cents per pound and 30 per cent.
all others, of iron and steel .....	6 cents per pound and 30 per cent.
anchors, and parts thereof .....	2½ cents per pound.
andirons, cast .....	1½ cents per pound.
anvils .....	2½ cents per pound.
axles, or parts thereof .....	2½ cents per pound.
blacksmiths' hammers or sledges .....	2½ cents per pound.
bolts, wrought .....	2½ cents per pound.
butts, cast .....	2½ cents per pound.
castings, n. o. p .....	30 per cent.
cables and cable chains and parts thereof .....	2½ cents per pound.
chains, trace, halter, or fence, of wire or rods, $\frac{1}{2}$ inch in diameter or more .....	2½ cents per pound.
chains, trace, halter, or fence, of wire or rods under $\frac{1}{2}$ inch in diameter, not less than $\frac{1}{8}$ inch in diameter .....	2½ cents per pound.
chains, trace, halter, or fence, of wire or rods under $\frac{1}{2}$ inch in diameter, not under No. 9 wire-gauge .....	3 cents per pound.
chains, trace, halter, or fence, of wire or rods under No. 9 wire-gauge .....	35 per cent.
hatters' irons, cast .....	1½ cents per pound.
hinges, cast .....	2½ cents per pound.
wrought .....	2½ cents per pound.
hollow-ware, glazed, tinned .....	3½ cents per pound.
malleable, in castings, n. o. p .....	2½ cents per pound.
mill-irons and cranks, wrought, weighing 25 pounds or more .....	2 cents per pound.
nails and spikes, cut .....	1½ cents per pound.
board-nails, wrought, (spikes and rivets) .....	2½ cents per pound.
nails, horseshoe .....	5 cents per pound.
nuts and washers, wrought, ready-punched .....	2 cents per pound.
pipe, cast, for steam, gas, or water .....	1½ cents per pound.
railroad chairs, wrought .....	2 cents per pound.
round in coils 3-16 of an inch or less in diameter, whether coated with metal or not, and all descriptions of iron wire and wire of which iron is a component part, n. o. p .....	2 cents per pound and 15 per cent.
sad-irons .....	1½ cents per pound.
screws, bed .....	2½ cents per pound.
wood-screws, over 2 inches in length .....	8 cents per pound.
under 2 inches in length .....	11 cents per pound.
washed or plated, and all other .....	35 per cent.
stoves, and stove-plates, of cast-iron .....	1½ cents per pound.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Iron, tailors' irons, cast.....	1½ cents per pound.
tacks, sprigs, brads, cut, not exceeding 16 ounces per thousand .....	2½ cents per M.
exceeding 16 ounces per thousand .....	3 cents per pound.
taggers' iron .....	30 per cent.
tire for locomotives .....	3 cents per pound.
tubes, flues, &c., wrought, for steam, gas, and water .....	3½ cents per pound.
vessels, cast-iron, n. o. p. ....	1½ cents per pound.
wire spiral furniture-springs .....	2 cents per pound and 15 per cent.
bright, coppered, or tinned, drawn and finished, not above ¼ inch in diameter, nor thinner than No. 16 wire-gauge .....	2 cents per pound and 15 per cent.
thinner than No. 16, not thinner than No. 25 .....	3½ cents per pound and 15 per cent.
beyond No. 25 .....	4 cents per pound and 15 per cent.
* covered with cotton, silk, or other material, (additional) .....	5 cents per pound.
<i>Provided,</i> That all wire rope and wire strand, or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope and wire strand or chain, made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.	
wrought, for ships, locomotives, or parts thereof, weighing 25 pounds or more .....	2 cents per pound.
all manufactures of, n. o. p. ....	35 per cent.
liquor .....	10 per cent.
sulphate of .....	½ cent per pound.
Isinglass, (see Fish-glue) .....	Free.
Istle, or tampico fiber .....	Free.
Italian cloth, wholly or part wool, worsted, &c., valued at not exceeding 20 cents per square yard .....	6 cents per square yard and 35 per cent.
valued above 20 cents per square yard .....	8 cents per square yard and 40 per cent.
all weighing 4 ounces or over, per square yard .....	50 cents per pound and 35 per cent.
Ivory and vegetable ivory, unmanufactured .....	Free.
nuts .....	Free.
all manufactures of, n. o. p. ....	35 per cent.
vegetable, manufactures of, n. o. p. ....	35 per cent.
Jalap .....	Free.
Japanned coach and harness furniture and hardware, n. o. p. ....	35 per cent.
leather of all kinds .....	35 per cent.
ware, n. o. p. ....	40 per cent.
Jellies, of all kinds .....	50 per cent.
Jet, manufactures of .....	35 per cent.
imitations, if of glass or India rubber .....	35 per cent.
unmanufactured .....	Free.
Jewelry, imitations, and all other .....	25 per cent.
Joss-stick, or joss-light .....	Free.
Juice, lemon and lime .....	10 per cent.
other fruit .....	25 per cent.
Juniper-berries .....	Free.
Junk, old .....	Free.
Jute, unmanufactured .....	\$15 per ton.
butts .....	\$6 per ton.
all manufactures of, n. o. p. ....	30 per cent.
woven fabrics, wholly or part of jute, valued at 30 cents or less per square yard .....	35 per cent.
over 30 cents per square yard .....	40 per cent.
yarns of .....	25 per cent.
Kaoline .....	\$5 per ton.
Kelp .....	Free.
Kermes, mineral .....	10 per cent.
Kirschwasser .....	\$2 per proof-gallon.
Kryolite .....	Free.
Lac, crude, seed, button, stick, shell, or dye .....	Free.
Lac spirits .....	Free.
sulphur .....	Free.
Laces and insertings, thread .....	30 per cent.
thread, made entirely of cotton, (see Cotton-thread lace) .....	35 per cent.
Lactarine .....	Free.
Lamp-black .....	20 per cent.
Lard .....	2 cents per pound.
Lastings, mohair-cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons, exclusively, not combined with India rubber .....	10 per cent.
Laurel-berries .....	Free.
Lava, unmanufactured .....	Free.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Lead, ore, and dross.....	1½ cents per pound.
old scrap, fit for remanufacture only.....	1½ cents per pound.
bars or pigs.....	2 cents per pound.
pipes.....	2½ cents per pound.
shot.....	2½ cents per pound.
sheets.....	2½ cents per pound.
(see Pencils.)	
nitrate of.....	3 cents per pound.
sugar of, (see Acetates of.)	
manufactures of, n. o. p.....	35 per cent.
white and red, dry or ground in oil.....	3 cents per pound.
Leather, japanned, patent, or enameled.....	35 per cent.
tanned, all, n. o. p.....	25 per cent.
band or belting leather, Spanish or other sole leather.....	15 per cent.
calf-skin, tanned, or tanned and dressed.....	25 per cent.
upper, of all kinds, n. o. p.....	20 per cent.
old scrap.....	Free.
all manufactures, n. o. p.....	35 per cent.
Leaves, for dyeing, crude.....	Free.
all others, n. o. p.....	Free.
palm, unmanufactured.....	Free.
Leeches.....	Free.
Lemons.....	20 per cent.
Lemon-peel, not preserved, candied, or otherwise prepared.....	Free.
Licheus, all, prepared or not.....	Free.
Licorice, juice.....	5 cents per pound.
paste and in rolls.....	10 cents per pound.
root.....	Free.
Lime.....	10 per cent.
white.....	3 cents per pound.
chloride of, (bleaching-powder,) and borate of.....	Free.
citrate of.....	Free.
Limes.....	10 per cent.
Linen, brown or bleached, ducks, canvas, paddings, cot-bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, value 30 cents or less per square yard.....	35 per cent.
the same, over 30 cents per square yard.....	40 per cent.
brown or bleached, including burlaps, canvas, cot-bottoms, crash, diapers, drills, and coatings, other than brown or bleached, (see under Flax, burlaps.)	
rags, for making paper.....	Free.
yarns, for carpets, not over No. 8 Lea, value 24 cents or less per pound.....	30 per cent.
over No. 8 Lea, value over 24 cents per pound.....	35 per cent.
Lithographic stones, not engraved.....	Free.
Litharge, dry or in oil.....	3 cents per pound.
Litmus, prepared or not.....	Free.
Loadstones.....	Free.
Macaroni.....	2 cents per pound.
Mace.....	25 cents per pound.
Machinery for beet-sugar factories.....	Free.
imported for repair only.....	Free.
Mackerel.....	\$2 per barrel.
Madder, root, ground or prepared, and all extracts of.....	Free.
Magnesia, carbonate of.....	6 cents per pound.
calcined.....	12 cents per pound.
Magnets.....	Free.
Malt.....	20 per cent.
Manganese, oxide and ore of.....	Free.
Mangoes.....	10 per cent.
Manna.....	Free.
Manuscripts.....	Free.
Maps, (see Charts and maps.)	
Marble, white statuary, brocatella, sienna, and verd antique, in block, rough, or squared, (unmanufactured).....	\$1 per cubic foot and 25 per cent.
veined, and all other, n. o. p.....	50 cents per cubic foot and 20 per cent.
all sawed, dressed, or polished marble, marble slabs and paving-tiles, not above 2 inches thick.....	25 cents per square foot and 30 per cent.
ditto, more than 2 inches in thickness.....	Each additional inch per square foot, 10 cents.
ditto, exceeding 6 inches in thickness.....	As marble in block.
all other manufactures n. o. p.....	50 per cent.
Marine coral.....	Free.
Marrow, crude.....	Free.
Marsh-mallows.....	Free.
Matico-leaf.....	Free.
Mats, cocoa-nut.....	30 per cent.
Matting, floor, China, and all other of flags, jute, or grass.....	30 per cent.
cocoa, or coir.....	25 per cent.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Matting, screens, hassocks, rugs, and all other, (not exclusively of vegetable material) .....	According to materials of which composed.
Meats, prepared .....	35 per cent.
Medals, gold and silver and copper .....	Free.
Medicinal barks, flowers, leaves, plants, roots, n. o. p. ....	Free.
preparations, n. o. p. ....	40 per cent.
preparations or compositions, patent, secret, or proprietary .....	50 per cent.
Meerschmann, crude or raw .....	Free.
Melado .....	1½ cents per pound.
Mercurial preparations, n. o. p. ....	20 per cent.
Metal, converted, cast, or made from iron by the Bessemer or pneumatic process .....	As steel.
manufactures of, n. o. p. ....	35 per cent.
sheathing, or yellow metal, chief value not of copper, nor wholly nor in part of iron, ungilded, in sheets 48 inches long and 14 inches wide, and weighing from 14 to 34 ounces per square foot .....	3 cents per pound.
silver-plated, in sheets or other form .....	35 per cent.
Metals, unmanufactured, n. o. p. ....	20 per cent.
Mica and mica-waste .....	Free.
Milk, preserved or condensed .....	20 per cent.
Mineral and bituminous substances, crude, n. o. p. ....	20 per cent.
Mineral waters, all not artificial .....	Free.
Mineral or medicinal waters, n. o. p., in bottles, &c., not over 1 quart over 1 quart, (additional per quart or fraction thereof) ..	3 cts. each and 25 per ct.
otherwise than in bottles, &c. ....	3 cents per quart and 25 per cent.
Molasses .....	30 per cent.
concentrated .....	6½ cents per gallon.
Morocco-skins, tanned but unfinished .....	1½ cents per pound.
finished .....	10 per cent.
Morphia, morphine, and all other salts of .....	20 per cent.
Mosaics, real and imitation, not set .....	\$1 per ounce.
set in gold or other metal .....	10 per cent.
Moss, Iceland, and other, crude .....	25 per cent.
for beds or mattresses .....	Free.
Mother-of-pearl .....	Free.
Mungo .....	Free.
Mungeet, or Indian madder .....	12 cents per pound.
Murexide .....	Free.
Music, printed with lines, bound or unbound .....	Free.
Musical instruments, copper not of chief value .....	20 per cent.
Musk, crude, in natural pod .....	30 per cent.
Muskets .....	Free.
Mustard, ground, in bulk .....	35 per cent.
inclosed in glass or tin .....	10 cents per pound.
seed, brown and white .....	14 cents per pound.
Natron .....	Free.
Needles, sewing, darning, knitting, and all other .....	As carbonates of soda.
for knitting or sewing machines .....	25 per cent.
Nickel .....	\$1 per M. and 35 per ct.
oxide, and alloy of nickel with copper .....	30 cents per pound.
Nitric ether, spirits of .....	20 cents per pound.
Nitro-benzole or oil of mirbane .....	50 cents per pound.
Nutgalls .....	10 cents per pound.
Nutmogs .....	Free.
Nuts, all, n. o. p. ....	20 cents per pound.
for dyeing or composing dyes, n. o. p. ....	2 cents per pound.
cocoa, and Brazil or cream .....	Free.
Nux vomica .....	Free.
Oak-bark .....	Free.
Oakum .....	Free.
Oatmeal .....	Free.
Oats, (bushel of 32 pounds) .....	½ cent per pound.
Ochres, or ochrey earth, dry .....	10 cents per bushel.
ground in oil .....	50 cents per 100 pounds.
Oil-cake .....	\$1.50 per 100 pounds.
Oil-cloth, for floors, stamped, painted, or printed, n. o. p., valued at 50 cents or less per square yard .....	Free.
ditto, over 50 cents per square yard .....	35 per cent.
all other, (except silk) .....	45 per cent.
silk .....	45 per cent.
Oil-cloth foundations or floor-cloth canvas made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value ..	60 per cent.
Oils, aniline, crude .....	40 per cent.
all animal .....	Free.
all essential, n. o. p. ....	20 per cent.
all expressed, n. o. p. ....	50 per cent.
almond, essential and expressed or fixed .....	20 per cent.
	Free.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Oils, amber, essential, crude .....	Free.
rectified .....	Free.
ambergris .....	Free.
amylic alcohol, or fusel-oil .....	\$2 per gallon.
anise, anise-seed, essential .....	Free.
anthos, or rosemary .....	Free.
apple, peach, apricot, strawberry, raspberry, and all fruit-ethers made of fusel-oil or fruit, n. o. p .....	\$2.50 per pound.
bay-leaves, essential .....	\$17.50 per pound.
bay or laurel, (fixed) .....	20 cents per pound.
bay-rum or essence .....	50 cents per ounce.
behen, (cenne) .....	30 cents per gallon.
bergamot, essential .....	Free.
cajeput, essential .....	Free.
caraway, essential .....	Free.
cassia, essential .....	Free.
castor .....	\$1 per gallon.
cedrat .....	Free.
camomile .....	Free.
cinnamon, essential .....	Free.
citronella or lemon grass .....	Free.
civet .....	Free.
cloves .....	\$2 per pound.
coal, crude .....	15 cents per gallon.
refined, (see Oil, illuminating.) .....	
cocoa-nut .....	Free.
cognac, or cœnanthic ether .....	\$4 per ounce.
cotton-seed .....	30 cents per gallon.
croton .....	\$1 per pound.
cubebæ .....	\$1 per pound.
fennel .....	Free.
fish, the product of the sea-fisheries of the Dominion of Canada and Newfoundland .....	Free.
n. o. p .....	20 per cent.
flax-seed .....	30 cents per gallon.
fruit, (see Oils, apple, &c.) .....	
hemp-seed .....	23 cents per gallon.
illuminating and naphtha, benzine and benzole, refined or produced from distillation of coal, asphaltum, shale, peat, petroleum, or rock- oil, or other bituminous substances used for like purposes .....	40 cents per gallon.
jasmine, or jessamine .....	Free.
juglandium .....	Free.
juniper .....	Free.
laurel .....	20 cents per pound.
lavender .....	Free.
lemons, essential .....	50 cents per pound.
linseed, (gallon of 7½ pounds) .....	30 cents per gallon.
mace .....	Free.
mustard, not salad .....	25 cents per gallon.
neat's-foot .....	20 per cent.
olive, salad, in flasks or bottles .....	\$1 per gallon.
not salad and not in flasks or bottles .....	25 cents per gallon.
orange, essential .....	50 cents per pound.
origanum, or red thyme, essential .....	Free.
roses, or otto, (ottar of roses) .....	Free.
palm, or palm-bean .....	Free.
petroleum, crude .....	20 cents per gallon.
poppy .....	Free.
rape-seed .....	23 cents per gallon.
rum, essential, (essence or oil) .....	50 cents per ounce.
salad, all .....	\$1 per gallon.
seal .....	20 per cent.
sesame-seed .....	Free.
spermaceti .....	20 per cent.
thyme, white .....	Free.
valerian .....	Free.
whale, n. o. p .....	20 per cent.
spermaceti, whale, and other fish-oil, the produce of American fish- eries .....	Free.
Olives, green or prepared .....	Free.
Opium .....	Free.
prepared for smoking and all preparations of, n. o. p .....	\$1 per pound.
Oranges .....	\$6 per pound.
peel, not preserved, candied, or otherwise prepared .....	20 per cent.
Orange buds and flowers .....	Free.
Orchill, in the weed or liquid .....	Free.
Orpiment, (sulphide of arsenic) .....	Free.
Osier, or willow, prepared for basket-makers' use .....	30 per cent.
Osmium .....	Free.
Oxidizing-paste .....	Free.
Oysters .....	Free.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Paintings, n. o. p .....	10 per cent.
Paintings on glass or glasses .....	40 per cent.
Paints, all n. o. p. ....	25 per cent.
Palladium metal.....	Free.
Palm-leaf, unmanufactured.....	Free.
Palm-nuts and kernels .....	Free.
Pamphlets .....	25 per cent.
Paper, all, n. o. p. ....	35 per cent.
manufactures of, or of which paper is a component material.....	35 per cent.
waste or clippings .....	Free.
stock, crude, of every description, including all grasses, fibers, rags, other than wool-waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old and refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or any other purposes.....	Free.
hangings, and paper for screens or fire-boards.....	35 per cent.
printing, unsized, used for books and newspapers exclusively.....	20 per cent.
all sized or glued, suitable only for printing-paper.....	25 per cent.
sheathing .....	10 per cent.
Papers, illustrated.....	25 per cent.
Papier-maché, manufactures of.....	35 per cent.
Paraffine .....	10 cents per pound.
Parchment .....	30 per cent.
Parian ware, plain white, not decorated .....	45 per cent.
gilded, ornamented, or decorated.....	50 per cent.
Patent size, (mordant, 1846).....	20 per cent.
Paving-stones .....	10 per cent.
Paving-tiles .....	20 per cent.
Pea-nuts, or ground beans.....	1 cent per pound.
shelled .....	1½ cents per pound.
Pearls, not set.....	10 per cent.
set.....	25 per cent.
Pebbles, for spectacles, rough, and Brazilian pebbles.....	Free.
Pellitory-root.....	Free.
Pencils, slate .....	40 per cent.
of wood, filled with lead or other materials .....	50 cents per gross and 30 per cent. ad valorem.
lead, not in wood.....	\$1 per gross.
Pen-holders, or parts thereof .....	35 per cent.
Penknives, jack-knives, and pocket-knives .....	50 per cent.
Pens, metallic, (other than gold or silver).....	10 cents per gross and 25 per cent.
Pen-tips.....	35 per cent.
Pepper .....	5 cents per pound.
all ground.....	10 cents per pound.
Percussion-caps .....	40 per cent.
Perfumeries, all, n. o. p. ....	50 per cent.
of which alcohol forms the principal ingredient.....	\$3 per gallon and 50 per cent.
Periodicals .....	25 per cent.
Persis, or extract of archil .....	Free.
Pewter, manufactures of, or of which pewter is material of chief value.....	35 per cent.
old, fit for remanufacture only.....	Free.
Phanglein.....	Free.
Philosophical and scientific apparatus and instruments.....	40 per cent.
apparatus and instruments imported for philosophical, literary, or religious corporations.....	15 per cent.
Phosphates, crude or native, for fertilizing purposes.....	Free.
Pickles, all, n. o. p. ....	35 per cent.
Pimento.....	5 cents per pound.
ground.....	10 cents per pound.
Pine-apples .....	20 per cent.
Pins, solid head or other.....	35 per cent.
Pipe and pipe-bowls, n. o. p. ....	\$1.50 per gross and 75 per cent.
Pipe cases, stems, tips, mouth-pieces, and metallic mountings for pipes, and all parts of pipes or pipe-fixtures, and all smokers' articles .....	75 per cent.
Pipes, clay, common or white.....	35 per cent.
Pitch.....	20 per cent.
Plaits and plaitings for bonnets .....	30 per cent.
Plantains .....	10 per cent.
Plants, crude, for dyeing or composing dyes .....	Free.
medicinal, n. o. p. ....	Free.
all, n. o. p. ....	20 per cent.
Plaster of Paris, unground, (sulphate of lime) .....	Free.
ground, sulphate of lime .....	20 per cent.
calcined .....	20 per cent.
Plated ware of all kinds.....	35 per cent.
Plates, engraved, of steel, or other metal, n. o. p. ....	25 per cent.
copper.....	25 per cent.
wood .....	25 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Platina, unmanufactured.....	Free.
articles of, n. o. p.....	36 per cent.
vases or retorts, or parts thereof, for chemical uses.....	Free.
Plumbago, (see Black lead).....	Free.
Plums, dried.....	2½ cents per pound.
Pocket-books, of all kinds, n. o. p.....	35 per cent.
Polishing-powder, all.....	25 per cent.
Polishing stones.....	Free.
Polypodium.....	Free.
Pomades.....	50 per cent.
Porcelain, plain, white and not decorated.....	45 per cent.
gilded, ornamented, or decorated in any manner.....	50 per cent.
Pork.....	1 cent per pound.
Potash, acetate of.....	25 cents per pound.
bichromate of.....	4 cents per pound.
chlorate of.....	3 cents per pound.
chromate of.....	4 cents per pound.
hydriodate of.....	75 cents per pound.
iodate and iodide of.....	75 cents per pound.
nitrate of, crude, (see Saltpeter).....	1 cent per pound.
refined and partly refined.....	2 cents per pound.
prussiate of, red.....	10 cents per pound.
yellow.....	5 cents per pound.
Potassa, muriate of.....	Free.
Potatoes.....	15 cents per bushel.
Poultry, prepared, in cans, &c.....	35 per cent.
Printed matter, n. o. p.....	25 per cent.
Prunes.....	1 cent per pound.
Pulp, dried.....	20 per cent.
of grass for the manufacture of paper.....	Free.
Pulu.....	Free.
Pumice and pumice-stones.....	Free.
Putty.....	1½ cents per pound.
Quassia-wood.....	Free.
Quicksilver.....	Free.
Quickgrass-root.....	Free.
Quills, prepared or unprepared.....	Free.
Quinine, sulphate of.....	20 per cent.
salts of, other than sulphate.....	45 per cent.
Rags, all, of whatever material, n. o. p.....	10 per cent.
for making paper.....	Free.
woolen.....	12 cents per pound.
Railroad-ties, of wood.....	Free.
Raisins.....	2½ cents per pound.
Rasps, not over 10 inches in length.....	10 cts. per lb., and 30 p. c.
exceeding 10 inches.....	6 cts. per lb., and 30 p. c.
Ratafia.....	\$2 per proof gallon.
Rattans and reeds, unmanufactured.....	Free.
wholly or partially manufactured.....	25 per cent.
Red precipitate.....	20 per cent.
Rennets, raw or prepared.....	Free.
Resins, crude, n. o. p.....	Free.
Resin, gum, n. o. p., and rosin.....	20 per cent.
Rhubarb.....	Free.
Rice, cleaned.....	2½ cents per pound.
not cleaned.....	2 cents per pound.
paddy.....	1½ cents per pound.
Rifles.....	35 per cent.
Roofing-slates.....	35 per cent.
tiles.....	20 per cent.
Roots, bulbous, all, n. o. p.....	30 per cent.
Root-flour.....	Free.
Rope-waste for manufacture of paper.....	Free.
Rose-leaves.....	Free.
Rotten-stone.....	Free.
Rubies, not set.....	10 per cent.
set.....	2½ per cent.
Rum.....	\$2 per gallon.
Russia sheetings, flax or hemp.....	35 per cent.
Rye.....	15 cents per bushel.
flour.....	10 per cent.
Saddlery hardware, all, n. o. p.....	35 per cent.
Safflower.....	Free.
Saffron.....	Free.
cake.....	Free.
extract of.....	Free.
Sago, sago crude and sago-flour.....	Free.
Sail-duck.....	30 per cent.
Saint John's beans.....	Free.
Salacine.....	Free.
Salep or saloop.....	Free.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Saleratus.....	1½ cents per pound.
Salmon, pickled .....	\$3 per barrel.
preserved .....	30 per cent.
Salt, in bulk .....	8 cents per 100 pounds.
in sacks, barrels, &c. ....	12 cents per 100 pounds.
for curing fish (when withdrawn from warehouse) .....	Free.
Salt-peter, crude .....	1 cent per pound.
partially refined .....	2 cents per pound.
refined .....	2 cents per pound.
Salts, epsom, (sulphate of magnesia) .....	1 cent per pound.
glauber .....	½ cent per pound.
rochelle .....	5 cents per pound.
and preparations of, n. o. p .....	20 per cent.
of tin .....	30 per cent.
black .....	Free.
Sandal-wood .....	Free.
Santonino .....	\$3 per pound.
Sardines, (see anchovies.) .....	
Sarsaparilla, crude .....	Free.
Sassafras, bark and root .....	Free.
Sauces of all kinds, n. o. p .....	35 per cent.
Sauerkraut .....	Free.
Sausage-skins .....	Free.
Bologna .....	Free.
Saws, cross-cut .....	10 cents per lineal foot.
mill, pit, and drag, not over 9 inches wide .....	12½ cents per lineal foot.
over 9 inches wide .....	20 cents per lineal foot.
hand, not over 24 inches long .....	75 cents per dozen and 30 per cent.
over 24 inches in length .....	\$1 per dozen and 30 per cent.
back, not over 10 inches in length .....	75 cents per dozen and 30 per cent.
over 10 inches in length .....	\$1 per dozen and 30 per cent.
Scagliola tops for tables, &c. ....	35 per cent.
Scammony or resin of .....	Free.
Scilla or squills .....	Free.
Screws of metal, other than iron .....	35 per cent.
Sealing-wax .....	35 per cent.
Sea-weed, n. o. p .....	Free.
used for beds or mattresses .....	Free.
Seed-lac .....	Free.
Seeds, agricultural, n. o. p .....	20 per cent.
Seeds, all, n. o. p .....	Free.
aniso .....	Free.
star .....	Free.
annatto .....	Free.
canary .....	Free.
caraway .....	Free.
cardamom .....	Free.
castor .....	60 cents per bushel.
chia .....	Free.
cicuta, (conia or hemlock) .....	Free.
coriander .....	Free.
cummin .....	Free.
fennel .....	Free.
fenugreek .....	Free.
flax, (bushel of 56 pounds) .....	20 cents per bushel.
flower, n. o. p .....	20 per cent.
garden, n. o. p .....	20 per cent.
hemp .....	½ cent per pound.
hemlock .....	Free.
horticultural, n. o. p .....	20 per cent.
linseed, (bushel of 56 pounds) .....	20 cents per bushel.
medicinal, n. o. p .....	Free.
mustard, brown and white .....	Free.
oil, (of like character with hemp and rape seed) .....	½ cent per pound.
rape .....	½ cent per pound.
sesame .....	Free.
sugar-beet .....	Free.
sugar-cane .....	Free.
worm-seed, Levant .....	Free.
for manufacturing purposes, n. o. p .....	Free.
of forest trees .....	Free.
Seines .....	6½ cents per pound.
Senna, in leaves .....	Free.
Shaddocks .....	10 per cent.
Shale, (ton 28 bushels of 80 pounds) .....	75 cents per ton
Shark-skins .....	Free.
Shell, tortoise and other, unmanufactured .....	Free.
boxes, and other manufactures .....	35 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Shell-fish .....	Free.
Shingle-bolts .....	Free.
Shingles .....	35 cents per 1,000.
Shrimps .....	Free.
Shrubs, n. o. p. ....	20 per cent.
Silicate of soda, or other alkaline silicates .....	$\frac{1}{2}$ cent per pound.
Silk-worm eggs .....	Free.
Silk, raw or reeled from the cocoon, not manufactured .....	Free.
cocoon .....	Free.
in the gum, not more advanced than singles, tram, and thrown organ- zine .....	35 per cent.
twist of silk, or of silk and mohair .....	40 per cent.
floss .....	35 per cent.
waste .....	60 per cent.
for sewing, in the gum or purified .....	40 per cent.
spun, for filling, in skeins or cops .....	35 per cent.
dress and piece, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value .....	60 per cent.
vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mits, aprons, stockings, gloves, suspenders, watch-chains, web- bing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component mate- rial of chief value .....	60 per cent.
buttons and ornaments for dresses and outside garments, made of silk or of which silk is the component material of chief value, if neither cotton, flax, wool, nor worsted composes 25 per cent. or over in value .....	60 per cent.
manufactures of, not otherwise provided for, or of which silk is the component material of chief value, of which neither cotton, flax, wool, nor worsted composes 25 per cent. or over in value .....	60 per cent.
manufactures of, not otherwise provided for, or of which silk is the component material of chief value, and of which either cotton, flax, wool, or worsted compose 25 per cent. or over in value .....	50 per cent.
manufactures of, and cotton, cotton chief value, but assimilated to such as are of silk chief value .....	50 per cent.
manufactures of, and India rubber, if silk not chief value .....	50 per cent.
Silver, manufactures of, n. o. p. ....	40 per cent.
leaf, (package of 500 leaves) .....	75 cents per package.
ore .....	Free.
Silver-plated metal, in sheets or other form .....	35 per cent.
Sirup of sugar-cane juice and of sugar .....	$1\frac{1}{2}$ cents per pound.
tank-bottoms .....	$1\frac{1}{2}$ cents per pound.
Sisal-grass, unmanufactured .....	\$15 per ton.
manufactures of, n. o. p. ....	30 per cent.
Skates, costing 29 cents or less a pair .....	8 cents per pair.
above 20 cents a pair .....	35 per cent.
Skins, (except sheep-skins and Angora goat-skins with the wool on,) raw, unmanufactured .....	Free.
tanned and dressed, n. o. p. ....	25 per cent.
dressed and finished, of all kinds, n. o. p. ....	20 per cent.
dried, salted, or pickled .....	Free.
Angora goat, raw or unmanufactured, with the wool on, <i>on skins alone</i> . asses', raw, unmanufactured, (wool dutiable as such) .....	30 per cent.
sheep, raw or unmanufactured, with the wool on, washed or un- washed, <i>on skins alone</i> , (wool dutiable as such) .....	Free.
goat, raw .....	30 per cent.
calf, tanned, or tanned and dressed .....	Free.
Slate, chimney-pieces, mantels, pencils, slabs for tables, and all other manu- factures of, n. o. p. ....	25 per cent.
Slates .....	40 per cent.
Smalts .....	40 per cent.
Snails .....	20 per cent.
Soap stocks and stuffs .....	Free.
fancy, perfumed, honey, transparent, all toilet and shaving .....	Free.
all other, n. o. p. ....	10 cents per pound and 25 per cent.
Soda ash .....	1 cent per pound and 30 per cent.
bicarbonate of .....	$\frac{1}{2}$ cent per pound.
carbonates of, all, n. o. p. ....	$1\frac{1}{2}$ cents per pound.
caustic .....	20 per cent.
hyposulphate of .....	$1\frac{1}{2}$ cents per pound.
nitrate of, or cubic niter .....	20 per cent.
sal, or brinal .....	Free.
Sparterre, for making and ornamenting hats, &c. ....	$\frac{1}{2}$ cent per pound.
Spelter, in blocks or pigs .....	Free.
in sheets .....	$1\frac{1}{2}$ cents per pound.
manufactures of .....	$2\frac{1}{2}$ cents per pound.
Spices, all, n. o. p. ....	35 per cent.
if ground or prepared .....	20 cents per pound. 30 cents per pound.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Spirits, distilled from grain, and all compounds or preparations of which distilled spirits is a component part of chief value .....	\$2 per proof gallon.
beverages and bitters containing spirits, n. o. p .....	\$2 per gallon.
Sponges .....	20 per cent.
Spunk, or amadou .....	Free.
Spurs and stilt, used in the manufacture of earthen, stone, and crockery ware .....	Free.
Starch, burnt, (see Gum, substitute) .....	10 per cent.
of potatoes or corn .....	1 cent per pound and 20 per cent.
of rice or any other material .....	3 cents per pound and 20 per cent.
Statuary, n. o. p .....	10 per cent.
Stave-bolts .....	Free.
Stavesacre, crude .....	Free.
Staves, for pipes, hogsheds, or other casks .....	10 per cent.
other .....	20 per cent.
Steel in ingots, bars, coils, and sheets; valued at 7 cents or less per pound .....	2½ cents per pound.
valued at above 7 cents, not above 11 cents per pound .....	3 cents per pound.
valued at above 11 cents per pound .....	3½ cents per pound and 10 per cent.
in any other form, n. o. p .....	30 per cent.
wire, not less than ¼ inch in diameter, valued at 7 cents or less per pound* .....	2½ cents per pound.
valued at above 7 cents, not above 11 cents per pound .....	3 cents per pound.
valued at above 11 cents per pound* .....	3½ cents per pound and 10 per cent.
less than ¼ inch in diameter, not less than No. 16 wire-gauge* .....	2½ cents per pound and 20 per cent.
less or finer than No. 16* .....	3 cents per pound and 20 per cent.
crinoline, corset, or hat-wire* .....	9 cents per pound and 10 per cent.
railway-bars .....	1½ cents per pound.
part steel .....	1 cent per pound.
squares* .....	6 cents per pound and 30 per cent.
manufactures of, n. o. p .....	45 per cent.
Stereotype plates .....	25 per cent.
Stick lac .....	Free.
Stone, for building; freestone, sandstone, granite, and all building or monumental, except marble .....	\$1.50 per ton.
Stones, precious, not set .....	10 per cent.
set .....	25 per cent.
Stoneware, above the capacity of 10 gallons .....	20 per cent.
common and not ornamented .....	25 per cent.
all other, painted, printed, or glazed .....	40 per cent.
Storax or styrax .....	Free.
Straw, unmanufactured .....	Free.
manufactures of, n. o. p .....	35 per cent.
Strings, cat-gut, or gut-cord, for musical instruments .....	Free.
of gut, for other purposes .....	30 per cent.
Strontia, oxide of or protoxide of strontium .....	Free.
Strychnia .....	\$1 per ounce.
salts of .....	\$1.50 per ounce.
Substances expressly used for manure .....	Free.
Sugar, not above No. 7 .....	14 cts. per lb.=2 3-16 cts.
above No. 7, not above No. 10 .....	2 cts. per lb.=2½ cts.
above No. 10, not above No. 13 .....	2½ cts. per lb.=2 13-16 cts.
above No. 13, not above No. 16 .....	2½ cts. per lb.=3 7-16 cts.
above No. 16, not above No. 20 .....	3½ cts. per lb.=4 1-16 cts.
above No. 20 .....	4 cts. per lb.=5 cts.
all refined loaf, lump, crushed, powdered, granulated .....	4 cts. plus ½ per lb.=5 cts.
all, after being refined, when tinctured, colored, or adulterated, &c., of value less than 30 cents per pound .....	15 cents per pound.
ditto, value above 30 cents per pound, or sold by box, package, or otherwise .....	50 per cent.
of milk .....	Free.
Sulphur, flour of .....	\$20 per ton and 15 per cent.
Sumac .....	10 per cent.
Sweetmeats, jars filled with, preserved in sugar, brandy, or molasses, n. o. p .....	35 per cent.
Sword-blades .....	35 per cent.
Swords .....	45 per cent.
Talc .....	Free.
Tallow .....	1 cent per pound.
Tamarinds .....	Free.
Tannin .....	\$2 per pound.
Tapioca .....	Free.
Tar .....	20 per cent.
Tares, black .....	Free.
Tartar emetics or tartrate of antimony .....	15 cents per pound.

\* See note to iron wire.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Tea-plants.....	Free.
Tea.....	Free.
Teasels.....	Free.
Teeth, manufactured.....	20 per cent.
unmanufactured.....	Free.
Terra alba, aluminous.....	Free.
Terra japonica.....	Free.
Terne tin and taggers' tin.....	1 1-10 cents per pound.
Tica, crude.....	Free.
Tiles, encaustic.....	35 per cent.
Timber, hewn or sawed.....	20 per cent.
all, squared or sided, n. o. p.....	1 cent per cubic foot.
round, unmanufactured, n. o. p.....	Free.
ship.....	Free.
used in building wharves.....	20 per cent.
spars.....	20 per cent.
Tin, in bars, blocks, or pigs, and grain tin.....	Free.
coated or galvanized, otherwise than by electric batteries.....	2½ cents per pound.
manufactures of, n. o. p.....	35 per cent.
in plates or sheets, n. o. p.....	1 1-10 cents per pound.
foil.....	30 per cent.
Tin and iron plates, galvanized, coated with any metal by electric batteries.....	2 cents per pound.
muriate and oxide of.....	30 per cent.
Tobacco, in leaf, unmanufactured, and not stemmed.....	35 cents per pound.
manufactured, of all descriptions, and stemmed, n. o. p.....	50 cents per pound.
snuff and snuff-flour, manufactured of tobacco, ground, dry or damp, and pickled, scented, or otherwise, of all descriptions.....	50 cents per pound.
stems.....	15 cents per pound.
unmanufactured, n. o. p.....	30 per cent.
cigars, cigarettes, and cheroots of all kinds, including paper cigars, cigarettes, and wrappers.....	\$2.50 per pound and 25 per cent.
[Internal-revenue tax to be collected in addition to customs-duties on tobacco, and all manufactures of.]	
Tooth washes, pastes, &c.....	50 per cent.
Toys, wooden and other, for children.....	50 per cent.
Trees, fruit, shade, lawn, &c., ornamental, n. o. p.....	20 per cent.
Tripoli.....	Free.
Turmeric.....	Free.
Turpentine, spirits of.....	30 cents per gallon.
Turtles, green.....	Free.
Tutenag, (tuteneguc,) in blocks or pigs.....	1½ cents per pound.
in sheets.....	2½ cents per pound.
manufactures of.....	35 per cent.
Twine or pack-thread, of flax or linen.....	40 per cent.
of whatever materials, n. o. p.....	35 per cent.
Type-metal.....	25 per cent.
Types, new.....	25 per cent.
old, and fit only to be remanufactured.....	Free.
Umbrellas, parasols, sunshades, silk and alpaca.....	60 per cent.
all other.....	45 per cent.
Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made, in whole or chief part, of iron, steel, or any other metal.....	45 per cent.
sticks, crude, to wit: all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut in lengths suitable for umbrellas, parasols, or sunshade sticks, or walking-canes.....	Free.
sticks and frames, n. o. p.....	35 per cent.
Uranium, oxide of.....	Free.
Vanilla beans and plants.....	Free.
Varnish, valued \$1.50 or less per gallon.....	50 cents per gallon and 20 per cent.
valued at above \$1.50 per gallon.....	50 cents per gallon and 25 per cent.
Vegetable substances for beds and mattresses.....	Free.
unmanufactured, n. o. p.....	10 per cent.
for cordage, unmanufactured, n. o. p.....	\$15 per ton.
Vegetables, n. o. p.....	10 per cent.
for dyeing.....	Free.
prepared.....	35 per cent.
Vellum.....	30 per cent.
Venice turpentine.....	Free.
Verdigris, (subacetate of copper).....	Free.
Vermicelli.....	2 cents per pound.
Vermuth.....	Dutiable as wines of same sort.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Vinegar..... acetous or concentrated. (See Acetic acid.)	10 cents per gallon.
[NOTE.—That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries, shall be collected according to said standard.]	
Vitriol, blue, or Roman, (sulphate of copper).....	4 cents per pound.
green, or sulphate of iron.....	$\frac{1}{2}$ cent per pound.
white, or sulphate of zinc.....	20 per cent.
Wafers.....	Free.
Walnuts, all kinds.....	3 cents per pound.
Waste, flocks, or shoddy, of wool.....	12 cents per pound.
all, n. o. p.....	20 per cent.
Watches.....	25 per cent.
Watch-cases, movements, parts of watches.....	25 per cent.
materials.....	25 per cent.
jewels.....	10 per cent.
Wax, bay or myrtle, Brazilian or Chinese.....	Free.
Weld.....	Free.
Whalebone, unmanufactured.....	Free.
all manufactured, n. o. p.....	35 per cent.
Wheat.....	20 cents per bushel.
Whiting, dry.....	1 cent per pound.
ground in oil.....	2 cents per pound.
Wines of all kinds; still wines, imported in casks.....	40 cents per gallon.
still wines, imported in bottles, containing not more than 1 quart, and more than 1 pint, or 24 bottles containing each not more than 1 pint.....	\$1.60 per dozen.
excess beyond those quantities found in such bottles.....	5 cents per pint or fractional part thereof.
[No separate or additional duty shall be collected on the bottles containing still wines.]	
champagne and all other sparkling wines in bottles, containing each not more than 1 quart and more than 1 pint.....	\$6 per dozen.
containing not more than 1 pint each and more than $\frac{1}{2}$ pint.....	\$3 per dozen.
containing $\frac{1}{2}$ pint each or less.....	\$1.50 per dozen.
containing more than 1 quart each.....	\$6 per dozen, and in addition thereto at the rate of \$2 per gallon on the quantity in excess of 1 quart per bottle.
<i>Provided</i> , That any wines imported containing more than 24 per cent. of alcohol shall be forfeited to the United States: <i>Provided also</i> , That there shall be an allowance of 5 per centum and no more on all effervescing wines * * * in bottles, to be deducted from the invoice quantity in lieu of breakage.	
Wine-bottles, (champagne,) in addition to contents.....	3 cents each.
Wood, unmanufactured, n. o. p.....	20 per cent.
in logs, and round, unmanufactured timber and ship-timber, n. o. p....	Free.
cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, and all cabinet, unmanufactured.....	Free.
sawed boards, planks, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood.....	\$1 per 1,000 feet, board-measure.
all other varieties of sawed lumber.....	\$2 per 1,000 feet, board-measure.
<i>Provided</i> , That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.	
ship-planking and handle-bolts.....	Free.
poplar, and other woods for the manufacture of paper.....	Free.
hubs for wheels, posts, last-blocks, and all like blocks or sticks, rough hewn or sawn only.....	20 per cent.
pickets and palings.....	20 per cent.
laths.....	15 cents per 1,000 pieces.
clapboards, pine.....	\$2 per thousand.
spruce.....	\$1.50 per thousand.
manufactures of, or of which wood is the chief component part, n. o. p....	35 per cent.
timber used in building wharves.....	20 per cent.
Wools on the skin, washed or unwashed.....	Same as other wool.
Class I.—Clothing wools unwashed, value 32 cents or less per pound..	10 cents per pound and 11 per cent.
value exceeding 32 cents per pound.....	12 cents per pound and 10 per cent.
Class II.—Combing wools, value 32 cents or less per pound.....	10 cents per pound and 11 per cent.
value exceeding 32 cents per pound.....	12 cents per pound and 10 per cent.



*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Wools, Class III.—Carpet wools value 12 cents or less per pound.....	3 cents per pound.
value exceeding 12 cents per pound .....	6 cents per pound.
of Class I, washed.....	Double duty.
of all classes scoured.....	Treble duty.
Woolen rags .....	12 cents per pound.
Woolen and worsted yarns; not exceeding 40 cents per pound.....	20 cents per pound and 35 per cent.
over 40 cents, not exceeding 60 cents per pound.....	30 cents per pound and 35 per cent.
over 60 cents, not exceeding 80 cents per pound.....	40 cents per pound and 35 per cent.
above 80 cents per pound .....	50 cents per pound and 35 per cent.
balmorals, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, value not over 40 cents per pound .....	20 cents per pound and 35 per cent.
ditto, over 40 cents, not over 60 cents per pound .....	30 cents per pound and 35 per cent.
over 60 cents, not over 80 cents per pound .....	40 cents per pound and 35 per cent.
over 80 cents per pound .....	50 cents per pound and 35 per cent.
balmoral skirts and skirtings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, the hair of the alpaca, goat, or other like animals, made up or manufactured, except knit goods.....	50 cents per pound and 40 per cent.
Woolen belts, endless, for paper or printing machines .....	20 cents per pound and 35 per cent.
beltings, bindings, braids, buttons, or barrel button, and buttons of other form for tassels or ornaments, cords, dress-trimmings, fringes, galloons, gimps, head-nets, webbings, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool or mohair is a component material.....	50 cents per pound and 50 per cent.
blanketing for printing-machines .....	20 cents per pound and 35 per cent.
bunting .....	20 cents per square yard and 35 per cent.
cloth, n. o. p .....	50 cents per pound and 35 per cent.
dress-goods, women's and children's, and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding 20 cents per square yard.....	6 cents per square yard and 35 per cent.
dress-goods, women's and children's, and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at above 20 cents per square yard .....	8 cents per square yard and 40 per cent.
ditto, all weighing 4 ounces and over per square yard.....	50 cents per pound and 35 per cent.
manufactures of wool, or of which wool shall be the component material of chief value, n. o. p .....	50 cents per pound and 35 per cent.
ditto, of every description, composed wholly or in part of worsted, except such as are composed in part of wool, n. o. p., value not over 40 cents .....	20 cents per pound and 35 per cent.
ditto, from 40 to 60 cents.....	30 cents per pound and 35 per cent.
from 60 to 80 cents.....	40 cents per pound and 35 per cent.
above 80 cents .....	50 cents per pound and 35 per cent.
hats, (see Balmorals.)	
hat-bodies, (see Manufactures of wool, n. o. p.)	
hosiery, (knit-goods,) (see Balmorals.)	
listings.....	50 cents per pound and 35 per cent.
shawls .....	50 cents per pound and 35 per cent.
Xylonite, or xylotile.....	Free.
Yams .....	Free.
Yeast-cakes .....	Free.
Zaffer .....	Free.
Zinc, in blocks or pigs.....	1½ cents per pound.
in sheets.....	2½ cents per pound.
oxide of, dry or ground in oil.....	1½ cents per pound.
manufactures, n. o. p.....	35 per cent.

*Rates of duty in force June, 1877, &c.—Continued.*

Articles enumerated.	Rate of duty.
Unenumerated articles, crude .....	10 per cent.
worked or manufactured .....	20 per cent.
Additional, discriminating, and penal duties.	Rate of duty.
1. There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production. (Sec. 2501 Rev. Stats.) .....	10 per cent. on value of the goods.
2. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported in vessels not of the United States. But this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States. (Sec. 2502 Rev. Stats.) [Applies to goods imported in Spanish vessels only]. .....	10 per cent. on value of the goods.
3. The owner, consignee, or agent of any merchandise which has been actually purchased or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market-value or wholesale price of such merchandise, at the period of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector, within whose district the same may be imported or entered, may cause such actual market-value or wholesale price to be appraised, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be collected a duty of twenty per centum ad valorem on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value. (Sec. 2900 Rev. Stats.) .....	20 per cent. on the value of the goods.
All additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per centum the value declared in the entry, in addition to the duties imposed by law, there shall be collected a duty of twenty per centum on such value. (Sec. 2908 Rev. Stats.) .....	20 per cent. on the value of the goods.
But nothing contained in this and the preceding section (sec. 2907, Rev. Stats.) shall apply to long combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added. (Sec. 2908 Rev. Stats.) .....	1 cent per pound.
4. Where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any merchandise imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof, shall exceed by ten per centum or more the invoice-value, then, in addition to the duty imposed by law on the same, there shall be levied and collected on such merchandise twenty per centum of the duty imposed on the same, when fairly invoiced. (Sec. 2909 Rev. Stats.) .....	20 per cent. of the duty imposed by law when fairly invoiced.
5. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges. (Sec. 2970 Rev. Stats.) .....	10 per cent. on the amount of the duties and charges.



*Rates of duty under codified tariff, 1874.*

Articles specially exempted.	
1. Animals, alive, specially imported for breeding purposes from beyond seas, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe .....	Free.
2. Animals brought into the United States temporarily and for a period not exceeding six months for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: <i>Provided</i> , That bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said six months. ....	Free.
3. Animals, teams of, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, under such regulations as the Secretary of the Treasury may prescribe. ....	Free.
4. Articles imported for the use of the United States: <i>Provided</i> , That the price of the same did not include the duty. ....	Free.
5. Articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses under such regulations as the Secretary of the Treasury may prescribe. ....	Free.
6. Articles specified in the reciprocity treaty with the King of the Hawaiian Islands, being the growth and manufacture or produce of those islands, to wit: arrow-root; castor-oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" sirups of sugar-cane, melado, molasses, and tallow; shall be introduced into the United States free of duty so long as the said convention shall remain in force. ....	Free.
7. Articles the growth, produce, and manufacture of the United States, when returned in the same condition as when exported. .... [But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.]	Free.
8. Bags, other than of American manufacture, in which grain shall have been actually exported from the United States, when returned empty to the United States. ....	Free.
9. Barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty, and returned filled with foreign products when returned to the United States, and shooks when returned as barrels or boxes as aforesaid. ....	Free.
10. Barrels, of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty. ....	Free.
11. Copper, when imported for the United States mint. ....	Free.
12. Fish-oil and fish of all kinds (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil) being the produce of the Dominion of Canada or of Newfoundland. ....	Free.
13. Life-boats and life-saving apparatus, especially imported by societies incorporated or established to encourage the saving of human life. ....	Free.
14. Lumber, timber, hemp, manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and yellow sheathing-metal and yellow-metal bolts, of which the component material of chief value is copper, and composition-metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe, upon proof that such materials have been used for such purpose. .... [But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.]	Free.
15. Machinery, not now manufactured in the United States, adapted exclusively to the manufactures from the fibre of the ramie, jute, or flax, (until July 1, 1877) .....	Free.
16. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation. ....	Free.
17. Merchandise, in whole or in part subject to duty, recovered from any vessel which has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, for the period of two years, and abandoned by its owner, may be brought into the nearest port without entry at the custom-house. ....	Free.

*Rates of duty under codified tariff, 1874—Continued.*

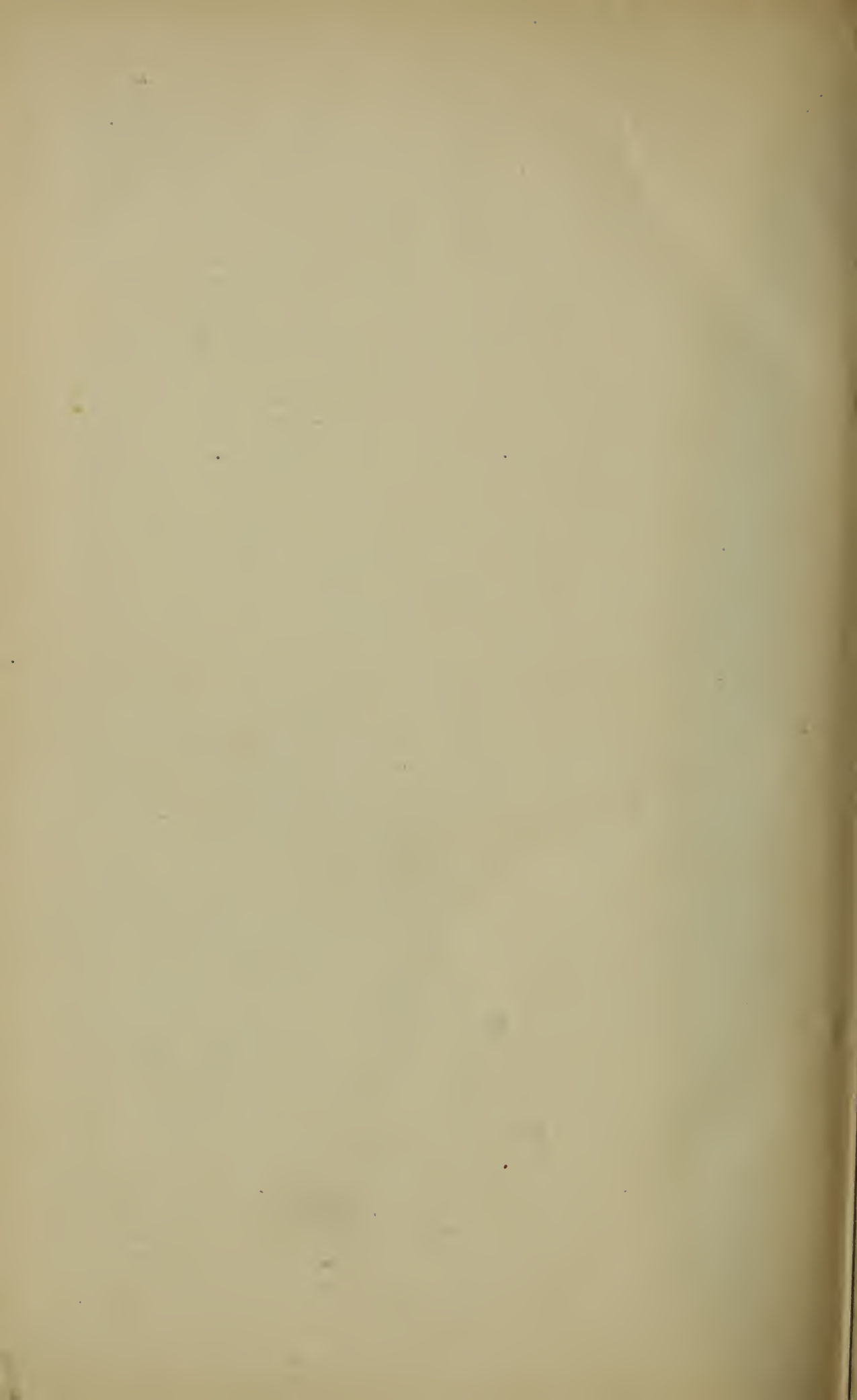
Articles specially exempted.	
18. Models of inventions and other improvements in the arts ..... [But no article or articles shall be deemed a model or improvement, which can be fitted for use.]	Free.
19. Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries .....	Free.
20. Peltries brought into the Territories of the United States, and the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, (unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty).....	Free.
21. Personal and household effects, not merchandise, of citizens of the United States dying abroad .....	Free.
22. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale .....	Free.
23. Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden .....	Free.
24. Produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the province of New Brunswick by American citizens, the same being unmanufactured in whole or in part; and produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river.....	Free.
25. Railroad iron, partially or wholly worn, imported, under bond, to be withdrawn and exported after the said railroad iron shall have been repaired or remanufactured .....	Free.
26. Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.....	Free.
27. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, collections of antiquity specially imported, and not for sale .....	Free.
28. Salt imported in bond and used in curing fish taken by vessels licensed to engage in the fisheries, upon proof that the salt has been used in curing fish .....	Duties remitted.
29. Wearing-apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States..... [But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.]	Free.
30. Works of art: paintings, statuary, fountains, and other works of art, the production of American artists .....	Free.
[But the fact of such production must be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist.]	
31. Works of art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation .....	Free.
32. Works of art: paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, under such regulations as the Secretary of the Treasury shall prescribe.....	Free.
[But bonds shall be given for payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.]	





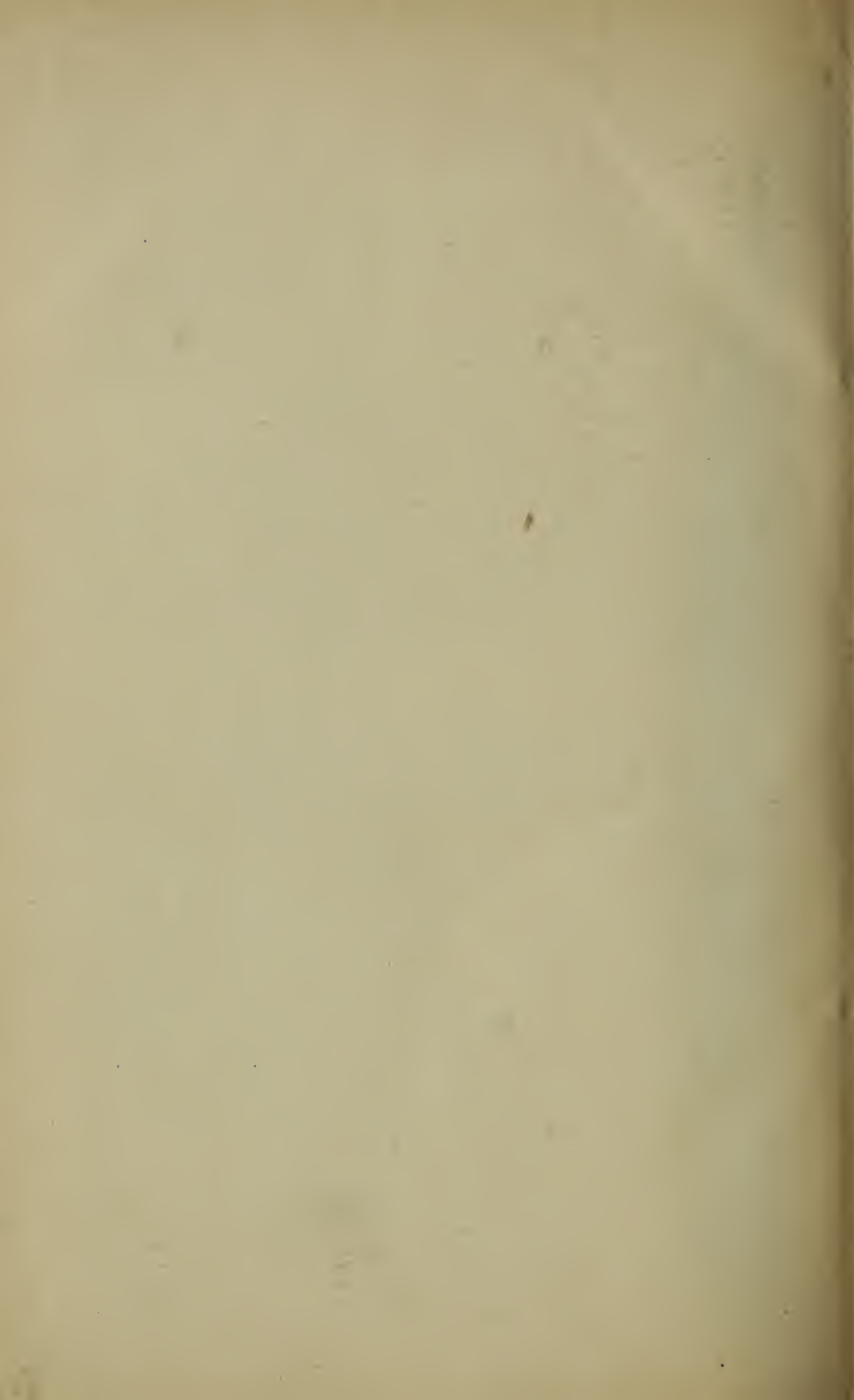




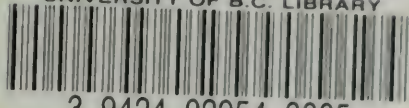








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